

Robert M.

La Follette School of Public Affairs

at the University of Wisconsin-Madison

Working Paper Series

La Follette School Working Paper No. 2011-003

<http://www.lafollette.wisc.edu/publications/workingpapers>

An Analysis of the Proposal to Reduce Revenue Limits for Wisconsin School Districts

Andrew Reschovsky

Professor, La Follette School of Public Affairs, University of Wisconsin-Madison

reschovsky@lafollette.wisc.edu

March 10, 2011



ROBERT M. LA FOLLETTE
SCHOOL OF PUBLIC AFFAIRS
University of Wisconsin-Madison

1225 Observatory Drive, Madison, Wisconsin 53706

608-262-3581 / www.lafollette.wisc.edu

The La Follette School takes no stand on policy issues; opinions expressed
in this paper reflect the views of individual researchers and authors.

Author's Note

The analysis in the original working paper released February 25, 2011 was based on a \$500 per student reduction in each school district's revenue limit. The \$500 figures had been widely reported in the media prior to the release of the Wisconsin governor's budget proposal for the 2011-2013 biennium.

In his executive budget released March 1, 2011, the governor proposed a 5.5 percent reduction in revenue limits per student (as opposed to the reported \$500 per student).

The spreadsheet that starts on page ii of this document presents a new calculation of the changes in the revenue limits for each Wisconsin school district, based on the governor's proposed 5.5 percent reduction and a proposed change in the "low-revenue ceiling" from \$9,000 to \$8,900.

Simulation of 2011-12 School District Revenue Limits based on Provisions in the 2011-13 Executive Budget

School District Code	School District	2010-11 Revenue Limit			2011-12 Revenue Limit per Student				2011-12 Revenue Limit	Change in Revenue Limit
		Amount	Enrollment	Limit per Student	5.5% Reduction	Low-Revenue Adjustment	Total Reduction	Revenue Limit		
7	Abbotsford	\$6,422,991	658	\$9,761	-\$537	\$0	-\$537	\$9,225	\$6,069,726	-\$353,265
14	Adams-Friendship Area	17,423,888	1,822	9,563	-526	0	-526	9,037	16,465,574	-958,314
63	Albany	4,332,586	448	9,671	-532	0	-532	9,139	4,094,294	-238,292
70	Algoma	5,893,800	627	9,400	-517	17	-500	8,900	5,580,300	-313,500
84	Alma	2,566,946	257	9,988	-549	0	-549	9,439	2,425,764	-141,182
91	Alma Center	5,832,327	586	9,953	-547	0	-547	9,405	5,511,549	-320,778
105	Almond-Bancroft	4,581,283	484	9,465	-521	0	-521	8,945	4,329,312	-251,971
112	Altoona	13,824,446	1,441	9,594	-528	0	-528	9,066	13,064,101	-760,345
119	Amery	16,946,145	1,705	9,939	-547	0	-547	9,392	16,014,107	-932,038
140	Antigo	24,793,010	2,582	9,602	-528	0	-528	9,074	23,429,394	-1,363,616
147	Appleton Area	140,095,344	14,217	9,854	-542	0	-542	9,312	132,390,100	-7,705,244
154	Arcadia	10,747,258	1,012	10,620	-584	0	-584	10,036	10,156,159	-591,099
161	Argyle	3,347,975	338	9,905	-545	0	-545	9,360	3,163,836	-184,139
2450	Arrowhead UHS	22,313,894	2,171	10,278	-565	0	-565	9,713	21,086,630	-1,227,264
170	Ashland	21,361,367	2,193	9,741	-536	0	-536	9,205	20,186,492	-1,174,875
182	Ashwaubenon	25,720,640	2,590	9,931	-546	0	-546	9,385	24,306,005	-1,414,635
196	Athens	5,580,269	524	10,649	-586	0	-586	10,064	5,273,354	-306,915
203	Auburndale	7,886,600	839	9,400	-517	17	-500	8,900	7,467,100	-419,500
217	Augusta	6,843,903	629	10,881	-598	0	-598	10,282	6,467,488	-376,415
231	Baldwin-Woodville Area	14,884,291	1,564	9,517	-523	0	-523	8,993	14,065,655	-818,636
245	Bangor	5,780,726	612	9,446	-520	0	-520	8,926	5,462,786	-317,940
280	Baraboo	28,500,694	3,020	9,437	-519	0	-519	8,918	26,933,156	-1,567,538

Source: Calculations by Andrew Reschovsky (Robert M. La Follette School of Public Affairs, University of Wisconsin-Madison) using data from the Wisconsin Department of Public Instruction, March 10, 2011

Note: Simulation of 2011-12 revenue limits are based on the assumption that average enrollment for revenue limit purposes remains at 2010-11 levels.

Simulation of 2011-12 School District Revenue Limits based on Provisions in the 2011-13 Executive Budget

School District Code	School District	2010-11 Revenue Limit			2011-12 Revenue Limit per Student				2011-12 Revenue Limit	Change in Revenue Limit
		Amount	Enrollment	Limit per Student	5.5% Reduction	Low-Revenue Adjustment	Total Reduction	Revenue Limit		
287	Barneveld	4,540,952	444	10,227	-563	0	-563	9,665	4,291,200	-249,752
308	Barron Area	13,737,310	1,396	9,840	-541	0	-541	9,299	12,981,758	-755,552
315	Bayfield	5,947,783	429	13,864	-763	0	-763	13,102	5,620,655	-327,128
336	Beaver Dam	34,538,018	3,499	9,871	-543	0	-543	9,328	32,638,427	-1,899,591
4263	Beecher-Dunbar-Pembine	2,888,524	251	11,508	-633	0	-633	10,875	2,729,655	-158,869
350	Belleville	9,699,893	984	9,858	-542	0	-542	9,315	9,166,399	-533,494
364	Belmont Community	2,949,327	313	9,423	-518	0	-518	8,905	2,787,114	-162,213
413	Beloit	69,584,743	7,097	9,805	-539	0	-539	9,266	65,757,582	-3,827,161
422	Beloit Turner	12,718,876	1,297	9,806	-539	0	-539	9,267	12,019,338	-699,538
427	Benton	2,440,483	250	9,762	-537	0	-537	9,225	2,306,256	-134,227
434	Berlin Area	15,501,382	1,652	9,383	-516	33	-483	8,900	14,702,800	-798,582
6013	Big Foot UHS	6,474,458	523	12,379	-681	0	-681	11,699	6,118,363	-356,095
441	Birchwood	2,928,796	262	11,179	-615	0	-615	10,564	2,767,712	-161,084
2240	Black Hawk	4,366,328	420	10,396	-572	0	-572	9,824	4,126,180	-240,148
476	Black River Falls	17,250,298	1,825	9,452	-520	0	-520	8,932	16,301,532	-948,766
485	Blair-Taylor	6,230,367	662	9,411	-518	6	-511	8,900	5,891,800	-338,567
497	Bloomer	11,389,512	1,130	10,079	-554	0	-554	9,525	10,763,089	-626,423
602	Bonduel	8,403,600	896	9,379	-516	37	-479	8,900	7,974,400	-429,200
609	Boscobel	8,403,600	894	9,400	-517	17	-500	8,900	7,956,600	-447,000
623	Bowler	4,471,130	432	10,350	-569	0	-569	9,781	4,225,218	-245,912
637	Boyceville Community	7,554,995	783	9,649	-531	0	-531	9,118	7,139,470	-415,525
657	Brighton #1	1,392,203	137	10,162	-559	0	-559	9,603	1,315,632	-76,571
658	Brillion	8,368,807	891	9,393	-517	24	-493	8,900	7,929,900	-438,907
665	Bristol #1	5,716,876	580	9,857	-542	0	-542	9,315	5,402,448	-314,428

Simulation of 2011-12 School District Revenue Limits based on Provisions in the 2011-13 Executive Budget

School District Code	School District	2010-11 Revenue Limit			2011-12 Revenue Limit per Student				2011-12 Revenue Limit	Change in Revenue Limit
		Amount	Enrollment	Limit per Student	5.5% Reduction	Low-Revenue Adjustment	Total Reduction	Revenue Limit		
700	Brodhead	10,471,600	1,114	9,400	-517	17	-500	8,900	9,914,600	-557,000
721	Brown Deer	19,443,116	1,582	12,290	-676	0	-676	11,614	18,373,745	-1,069,371
735	Bruce	5,318,350	553	9,617	-529	0	-529	9,088	5,025,841	-292,509
777	Burlington Area	37,099,748	3,567	10,401	-572	0	-572	9,829	35,059,262	-2,040,486
840	Butternut	2,071,000	190	10,900	-600	0	-600	10,301	1,957,095	-113,905
870	Cadott Community	7,727,317	881	8,771	-482	611	129	8,900	7,840,900	113,583
882	Cambria-Friesland	4,433,315	447	9,918	-545	0	-545	9,372	4,189,483	-243,832
896	Cambridge	8,774,359	894	9,815	-540	0	-540	9,275	8,291,769	-482,590
903	Cameron	8,285,782	860	9,635	-530	0	-530	9,105	7,830,064	-455,718
910	Campbellsport	14,029,276	1,480	9,479	-521	0	-521	8,958	13,257,666	-771,610
980	Cashton	5,460,660	566	9,648	-531	0	-531	9,117	5,160,324	-300,336
994	Cassville	2,606,370	255	10,221	-562	0	-562	9,659	2,463,020	-143,350
1029	Cedar Grove-Belgium Area	10,444,917	1,108	9,427	-518	0	-518	8,908	9,870,447	-574,470
1015	Cedarburg	30,202,922	2,988	10,108	-556	0	-556	9,552	28,541,761	-1,661,161
5054	Central/Westosha UHS	13,211,872	1,235	10,698	-588	0	-588	10,109	12,485,219	-726,653
1071	Chequamegon	8,196,551	845	9,700	-534	0	-534	9,167	7,745,741	-450,810
1080	Chetek-Weyerhaeuser	10,710,578	1,109	9,658	-531	0	-531	9,127	10,121,496	-589,082
1085	Chilton	10,608,904	1,133	9,364	-515	51	-464	8,900	10,083,700	-525,204
1092	Chippewa Falls Area	50,692,428	5,000	10,138	-558	0	-558	9,581	47,904,344	-2,788,084
1120	Clayton	3,659,478	372	9,837	-541	0	-541	9,296	3,458,207	-201,271
1127	Clear Lake	6,001,267	630	9,526	-524	0	-524	9,002	5,671,197	-330,070
1134	Clinton Community	11,625,750	1,148	10,127	-557	0	-557	9,570	10,986,334	-639,416
1141	Clintonville	14,754,117	1,498	9,849	-542	0	-542	9,308	13,942,641	-811,476

Simulation of 2011-12 School District Revenue Limits based on Provisions in the 2011-13 Executive Budget

School District Code	School District	2010-11 Revenue Limit			2011-12 Revenue Limit per Student				2011-12 Revenue Limit	Change in Revenue Limit
		Amount	Enrollment	Limit per Student	5.5% Reduction	Low-Revenue Adjustment	Total Reduction	Revenue Limit		
1155	Cochrane-Fountain City	6,237,237	650	9,596	-528	0	-528	9,068	5,894,189	-343,048
1162	Colby	9,172,363	974	9,417	-518	1	-517	8,900	8,668,600	-503,763
1169	Coleman	6,879,104	730	9,423	-518	0	-518	8,905	6,500,753	-378,351
1176	Colfax	8,024,062	832	9,644	-530	0	-530	9,114	7,582,739	-441,323
1183	Columbus	11,819,459	1,146	10,314	-567	0	-567	9,746	11,169,389	-650,070
1204	Cornell	4,442,360	472	9,412	-518	6	-512	8,900	4,200,800	-241,560
1218	Crandon	9,313,566	943	9,877	-543	0	-543	9,333	8,801,320	-512,246
1232	Crivitz	6,960,764	725	9,601	-528	0	-528	9,073	6,577,922	-382,842
1246	Cuba City	6,788,103	639	10,623	-584	0	-584	10,039	6,414,757	-373,346
1253	Cudahy	27,161,304	2,518	10,787	-593	0	-593	10,194	25,667,432	-1,493,872
1260	Cumberland	10,066,082	1,046	9,623	-529	0	-529	9,094	9,512,447	-553,635
4970	D C Everest Area	59,321,641	5,724	10,364	-570	0	-570	9,794	56,058,951	-3,262,690
1295	Darlington Community	7,430,898	776	9,576	-527	0	-527	9,049	7,022,199	-408,699
1309	Deerfield Community	8,508,715	798	10,663	-586	0	-586	10,076	8,040,736	-467,979
1316	Deforest Area	33,810,350	3,228	10,474	-576	0	-576	9,898	31,950,781	-1,859,569
1380	Delavan-Darien	25,684,836	2,680	9,584	-527	0	-527	9,057	24,272,170	-1,412,666
1407	Denmark	13,566,050	1,443	9,401	-517	16	-501	8,900	12,842,700	-723,350
1414	Depere	36,874,330	3,754	9,823	-540	0	-540	9,282	34,846,242	-2,028,088
1421	Desoto Area	6,109,231	563	10,851	-597	0	-597	10,254	5,773,223	-336,008
2744	Dodgeland	8,953,966	845	10,596	-583	0	-583	10,014	8,461,498	-492,468
1428	Dodgeville	14,695,519	1,336	11,000	-605	0	-605	10,395	13,887,265	-808,254
1449	Dover #1	1,363,242	123	11,083	-610	0	-610	10,474	1,288,264	-74,978
1491	Drummond	4,538,870	453	10,020	-551	0	-551	9,469	4,289,232	-249,638
1499	Durand	10,309,797	1,012	10,188	-560	0	-560	9,627	9,742,758	-567,039

Simulation of 2011-12 School District Revenue Limits based on Provisions in the 2011-13 Executive Budget

School District Code	School District	2010-11 Revenue Limit			2011-12 Revenue Limit per Student				2011-12 Revenue Limit	Change in Revenue Limit
		Amount	Enrollment	Limit per Student	5.5% Reduction	Low-Revenue Adjustment	Total Reduction	Revenue Limit		
1540	East Troy Community	16,994,508	1,749	9,717	-534	0	-534	9,182	16,059,810	-934,698
1554	Eau Claire Area	107,708,245	10,594	10,167	-559	0	-559	9,608	101,784,292	-5,923,953
1561	Edgar	6,785,476	663	10,235	-563	0	-563	9,672	6,412,275	-373,201
1568	Edgerton	17,927,839	1,827	9,813	-540	0	-540	9,273	16,941,808	-986,031
1582	Elcho	4,026,863	380	10,597	-583	0	-583	10,014	3,805,386	-221,477
1600	Eleva-Strum	6,078,246	611	9,948	-547	0	-547	9,401	5,743,942	-334,304
1645	Elk Mound Area	9,836,574	1,042	9,440	-519	0	-519	8,921	9,295,562	-541,012
1631	Elkhart Lake-Glenbeulah	5,311,233	534	9,946	-547	0	-547	9,399	5,019,115	-292,118
1638	Elkhorn Area	28,952,817	3,029	9,559	-526	0	-526	9,033	27,360,412	-1,592,405
1659	Ellsworth Community	15,906,204	1,692	9,401	-517	16	-501	8,900	15,058,800	-847,404
714	Elmbrook	76,910,996	6,538	11,764	-647	0	-647	11,117	72,680,891	-4,230,105
1666	Elmwood	4,427,846	337	13,139	-723	0	-723	12,416	4,184,314	-243,532
1687	Erin	2,846,736	288	9,885	-544	0	-544	9,341	2,690,166	-156,570
1694	Evansville Community	18,229,999	1,816	10,039	-552	0	-552	9,486	17,227,349	-1,002,650
1729	Fall Creek	8,444,927	826	10,224	-562	0	-562	9,662	7,980,456	-464,471
1736	Fall River	4,858,169	515	9,433	-519	0	-519	8,915	4,590,970	-267,199
1813	Fennimore Community	7,049,290	733	9,617	-529	0	-529	9,088	6,661,579	-387,711
5757	Flambeau	6,956,602	652	10,670	-587	0	-587	10,083	6,573,989	-382,613
1855	Florence	5,251,956	544	9,654	-531	0	-531	9,123	4,963,098	-288,858
1862	Fond Du Lac	67,746,682	7,184	9,430	-519	0	-519	8,912	64,020,614	-3,726,068
1870	Fontana J8	2,909,075	246	11,826	-650	0	-650	11,175	2,749,076	-159,999
1883	Fort Atkinson	27,447,031	2,772	9,902	-545	0	-545	9,357	25,937,444	-1,509,587
1890	Fox Point J2	10,212,951	758	13,474	-741	0	-741	12,733	9,651,239	-561,712

Simulation of 2011-12 School District Revenue Limits based on Provisions in the 2011-13 Executive Budget

School District Code	School District	2010-11 Revenue Limit			2011-12 Revenue Limit per Student				2011-12 Revenue Limit	Change in Revenue Limit
		Amount	Enrollment	Limit per Student	5.5% Reduction	Low-Revenue Adjustment	Total Reduction	Revenue Limit		
1900	Franklin Public	44,719,171	3,863	11,576	-637	0	-637	10,940	42,259,617	-2,459,554
1939	Frederic	4,980,219	530	9,397	-517	20	-497	8,900	4,717,000	-263,219
1953	Freedom Area	15,256,372	1,616	9,441	-519	0	-519	8,922	14,417,272	-839,100
4843	Friess Lake	2,290,096	219	10,457	-575	0	-575	9,882	2,164,141	-125,955
2009	Galesville-Ettrick	13,545,400	1,441	9,400	-517	17	-500	8,900	12,824,900	-720,500
2044	Geneva J4	1,601,304	108	14,827	-815	0	-815	14,011	1,513,232	-88,072
2051	Genoa City J2	6,201,341	652	9,511	-523	0	-523	8,988	5,860,267	-341,074
2058	Germantown	41,604,275	3,961	10,503	-578	0	-578	9,926	39,316,040	-2,288,235
2114	Gibraltar Area	6,765,931	594	11,390	-626	0	-626	10,764	6,393,805	-372,126
2128	Gillett	6,701,037	711	9,425	-518	0	-518	8,906	6,332,480	-368,557
2135	Gilman	4,459,637	468	9,529	-524	0	-524	9,005	4,214,357	-245,280
2142	Gilmanton	2,122,814	203	10,457	-575	0	-575	9,882	2,006,059	-116,755
2184	Glendale-River Hills	11,087,241	898	12,347	-679	0	-679	11,668	10,477,443	-609,798
2198	Glenwood City	7,011,846	727	9,645	-530	0	-530	9,114	6,626,194	-385,652
2212	Goodman-Armstrong	1,903,914	157	12,127	-667	0	-667	11,460	1,799,199	-104,715
2217	Grafton	22,262,550	2,086	10,672	-587	0	-587	10,085	21,038,110	-1,224,440
2226	Granton Area	2,812,339	264	10,653	-586	0	-586	10,067	2,657,660	-154,679
2233	Grantsburg	8,705,791	927	9,391	-517	25	-491	8,900	8,250,300	-455,491
2289	Green Bay Area	199,215,111	20,512	9,712	-534	0	-534	9,178	188,258,280	-10,956,831
2310	Green Lake	3,919,694	303	12,936	-711	0	-711	12,225	3,704,111	-215,583
2296	Greendale	24,886,531	2,177	11,432	-629	0	-629	10,803	23,517,772	-1,368,759
2303	Greenfield	30,826,332	2,922	10,550	-580	0	-580	9,970	29,130,884	-1,695,448
2394	Greenwood	4,121,356	423	9,743	-536	0	-536	9,207	3,894,681	-226,675
2415	Gresham	3,014,295	298	10,115	-556	0	-556	9,559	2,848,509	-165,786

Simulation of 2011-12 School District Revenue Limits based on Provisions in the 2011-13 Executive Budget

School District Code	School District	2010-11 Revenue Limit			2011-12 Revenue Limit per Student				2011-12 Revenue Limit	Change in Revenue Limit
		Amount	Enrollment	Limit per Student	5.5% Reduction	Low-Revenue Adjustment	Total Reduction	Revenue Limit		
2420	Hamilton	47,077,193	4,388	10,729	-590	0	-590	10,139	44,487,947	-2,589,246
2443	Hartford J1	17,683,171	1,793	9,862	-542	0	-542	9,320	16,710,597	-972,574
2436	Hartford UHS	18,162,320	1,594	11,394	-627	0	-627	10,767	17,163,392	-998,928
2460	Hartland-Lakeside J3	14,239,885	1,413	10,078	-554	0	-554	9,523	13,456,691	-783,194
2478	Hayward Community	17,436,728	1,801	9,682	-532	0	-532	9,149	16,477,708	-959,020
2523	Herman #22	1,000,255	91	10,992	-605	0	-605	10,387	945,241	-55,014
2527	Highland	2,723,994	264	10,318	-567	0	-567	9,751	2,574,174	-149,820
2534	Hilbert	4,744,601	490	9,683	-533	0	-533	9,150	4,483,648	-260,953
2541	Hillsboro	5,101,954	542	9,413	-518	5	-513	8,900	4,823,800	-278,154
2562	Holmen	38,593,316	3,683	10,479	-576	0	-576	9,902	36,470,684	-2,122,632
2576	Horicon	8,658,037	892	9,706	-534	0	-534	9,172	8,181,845	-476,192
2583	Hortonville	32,067,202	3,407	9,412	-518	6	-512	8,900	30,322,300	-1,744,902
2604	Howard-Suamico	51,024,778	5,420	9,414	-518	4	-514	8,900	48,238,000	-2,786,778
2605	Howards Grove	9,555,717	954	10,016	-551	0	-551	9,466	9,030,153	-525,564
2611	Hudson	48,064,746	5,459	8,805	-484	580	95	8,900	48,585,100	520,354
2618	Hurley	6,512,308	644	10,112	-556	0	-556	9,556	6,154,131	-358,177
2625	Hustisford	4,403,075	430	10,240	-563	0	-563	9,677	4,160,906	-242,169
2632	Independence	3,726,910	361	10,324	-568	0	-568	9,756	3,521,930	-204,980
2639	Iola-Scandinavia	7,209,218	759	9,498	-522	0	-522	8,976	6,812,711	-396,507
2646	Iowa-Grant	7,644,398	777	9,838	-541	0	-541	9,297	7,223,956	-420,442
2660	Ithaca	3,636,873	323	11,260	-619	0	-619	10,640	3,436,845	-200,028
2695	Janesville	96,373,679	10,195	9,453	-520	0	-520	8,933	91,073,127	-5,300,552
2702	Jefferson	19,274,229	1,915	10,065	-554	0	-554	9,511	18,214,146	-1,060,083
2730	Johnson Creek	7,207,570	663	10,871	-598	0	-598	10,273	6,811,154	-396,416

Simulation of 2011-12 School District Revenue Limits based on Provisions in the 2011-13 Executive Budget

School District Code	School District	2010-11 Revenue Limit			2011-12 Revenue Limit per Student				2011-12 Revenue Limit	Change in Revenue Limit
		Amount	Enrollment	Limit per Student	5.5% Reduction	Low-Revenue Adjustment	Total Reduction	Revenue Limit		
2737	Juda	2,788,443	278	10,030	-552	0	-552	9,479	2,635,079	-153,364
2758	Kaukauna Area	40,087,672	4,178	9,595	-528	0	-528	9,067	37,882,850	-2,204,822
2793	Kenosha	229,159,798	22,594	10,143	-558	0	-558	9,585	216,556,009	-12,603,789
1376	Kettle Moraine	42,814,016	4,210	10,170	-559	0	-559	9,610	40,459,245	-2,354,771
2800	Kewaskum	19,694,746	2,021	9,745	-536	0	-536	9,209	18,611,535	-1,083,211
2814	Kewaunee	9,522,293	1,007	9,456	-520	0	-520	8,936	8,998,567	-523,726
5960	Kickapoo Area	4,219,566	423	9,975	-549	0	-549	9,427	3,987,490	-232,076
2828	Kiel Area	13,534,989	1,418	9,545	-525	0	-525	9,020	12,790,565	-744,424
2835	Kimberly Area	40,928,489	4,215	9,710	-534	0	-534	9,176	38,677,422	-2,251,067
2842	Kohler	5,607,679	531	10,561	-581	0	-581	9,980	5,299,257	-308,422
1848	Lac Du Flambeau #1	5,486,088	469	11,697	-643	0	-643	11,054	5,184,353	-301,735
2849	Lacrosse	75,844,014	6,793	11,165	-614	0	-614	10,551	71,672,593	-4,171,421
2856	Ladysmith	9,917,201	928	10,687	-588	0	-588	10,099	9,371,755	-545,446
2863	Lafarge	2,843,302	245	11,605	-638	0	-638	10,967	2,686,920	-156,382
3862	Lake Country	5,119,750	452	11,327	-623	0	-623	10,704	4,838,164	-281,586
2885	Lake Geneva J1	20,104,496	2,026	9,923	-546	0	-546	9,377	18,998,749	-1,105,747
2884	Lake Geneva-Genoa UHS	16,005,256	1,342	11,926	-656	0	-656	11,270	15,124,967	-880,289
2891	Lake Holcombe	3,923,786	382	10,272	-565	0	-565	9,707	3,707,978	-215,808
2898	Lake Mills Area	13,454,524	1,335	10,078	-554	0	-554	9,524	12,714,525	-739,999
3647	Lakeland UHS	11,108,983	839	13,241	-728	0	-728	12,513	10,497,989	-610,994
2912	Lancaster Community	10,131,118	912	11,109	-611	0	-611	10,498	9,573,907	-557,211
2940	Laona	2,540,342	228	11,142	-613	0	-613	10,529	2,400,623	-139,719
2961	Lena	4,128,573	424	9,737	-536	0	-536	9,202	3,901,501	-227,072
3087	Linn J4	1,743,079	111	15,703	-864	0	-864	14,840	1,647,210	-95,869

Simulation of 2011-12 School District Revenue Limits based on Provisions in the 2011-13 Executive Budget

School District Code	School District	2010-11 Revenue Limit			2011-12 Revenue Limit per Student				2011-12 Revenue Limit	Change in Revenue Limit
		Amount	Enrollment	Limit per Student	5.5% Reduction	Low-Revenue Adjustment	Total Reduction	Revenue Limit		
3094	Linn J6	1,509,568	109	13,849	-762	0	-762	13,088	1,426,542	-83,026
3129	Little Chute Area	13,557,708	1,438	9,428	-519	0	-519	8,910	12,812,034	-745,674
3150	Lodi	16,385,543	1,657	9,889	-544	0	-544	9,345	15,484,338	-901,205
3171	Lomira	10,490,794	1,082	9,696	-533	0	-533	9,162	9,913,800	-576,994
3206	Loyal	5,408,839	562	9,624	-529	0	-529	9,095	5,111,353	-297,486
3213	Luck	5,002,240	529	9,456	-520	0	-520	8,936	4,727,117	-275,123
3220	Luxemburg-Casco	18,048,000	1,921	9,395	-517	22	-495	8,900	17,096,900	-951,100
3269	Madison Metropolitan	279,767,398	25,085	11,153	-613	0	-613	10,539	264,380,191	-15,387,207
3276	Manawa	7,444,800	792	9,400	-517	17	-500	8,900	7,048,800	-396,000
3290	Manitowoc	51,945,343	5,481	9,477	-521	0	-521	8,956	49,088,349	-2,856,994
3297	Maple	13,276,459	1,410	9,416	-518	2	-516	8,900	12,549,000	-727,459
1897	Maple Dale-Indian Hill	6,326,313	419	15,099	-830	0	-830	14,268	5,978,366	-347,947
3304	Marathon City	6,466,760	646	10,010	-551	0	-551	9,460	6,111,088	-355,672
3311	Marinette	20,833,337	2,213	9,414	-518	4	-514	8,900	19,695,700	-1,137,637
3318	Marion	5,087,965	542	9,387	-516	29	-487	8,900	4,823,800	-264,165
3325	Markesan	7,207,772	768	9,385	-516	31	-485	8,900	6,835,200	-372,572
3332	Marshall	11,795,215	1,205	9,789	-538	0	-538	9,250	11,146,478	-648,737
3339	Marshfield	37,434,026	3,951	9,475	-521	0	-521	8,953	35,375,155	-2,058,871
3360	Mauston	15,089,057	1,483	10,175	-560	0	-560	9,615	14,259,159	-829,898
3367	Mayville	11,677,534	1,168	9,998	-550	0	-550	9,448	11,035,270	-642,264
3381	McFarland	21,811,752	2,009	10,857	-597	0	-597	10,260	20,612,106	-1,199,646
3409	Medford Area	19,366,225	2,059	9,406	-517	12	-506	8,900	18,325,100	-1,041,125
3427	Mellen	3,079,584	288	10,693	-588	0	-588	10,105	2,910,207	-169,377
3428	Melrose-Mindoro	7,702,141	741	10,394	-572	0	-572	9,823	7,278,523	-423,618

Simulation of 2011-12 School District Revenue Limits based on Provisions in the 2011-13 Executive Budget

School District Code	School District	2010-11 Revenue Limit			2011-12 Revenue Limit per Student				2011-12 Revenue Limit	Change in Revenue Limit
		Amount	Enrollment	Limit per Student	5.5% Reduction	Low-Revenue Adjustment	Total Reduction	Revenue Limit		
3430	Menasha	36,070,799	3,672	9,823	-540	0	-540	9,283	34,086,905	-1,983,894
3434	Menominee Indian	9,788,449	903	10,840	-596	0	-596	10,244	9,250,084	-538,365
3437	Menomonee Falls	46,202,703	4,028	11,470	-631	0	-631	10,840	43,661,554	-2,541,149
3444	Menomonie Area	32,765,973	3,273	10,011	-551	0	-551	9,460	30,963,844	-1,802,129
3479	Mequon-Thiensville	39,782,217	3,603	11,041	-607	0	-607	10,434	37,594,195	-2,188,022
3484	Mercer	1,599,515	156	10,253	-564	0	-564	9,689	1,511,542	-87,973
3500	Merrill Area	28,623,000	3,047	9,394	-517	23	-494	8,900	27,118,300	-1,504,700
3528	Merton Community	9,038,156	940	9,615	-529	0	-529	9,086	8,541,057	-497,099
3549	Middleton-Cross Plains	62,788,836	5,872	10,693	-588	0	-588	10,105	59,335,450	-3,453,386
3612	Milton	32,365,500	3,368	9,610	-529	0	-529	9,081	30,585,398	-1,780,103
3619	Milwaukee	863,401,296	85,455	10,104	-556	0	-556	9,548	815,914,225	-47,487,071
3633	Mineral Point	7,541,503	760	9,923	-546	0	-546	9,377	7,126,720	-414,783
3640	Minocqua J1	6,238,330	554	11,261	-619	0	-619	10,641	5,895,222	-343,108
3661	Mishicot	8,770,200	933	9,400	-517	17	-500	8,900	8,303,700	-466,500
3668	Mondovi	9,866,750	1,050	9,397	-517	20	-497	8,900	9,345,000	-521,750
3675	Monona Grove	31,897,071	2,896	11,014	-606	0	-606	10,408	30,142,732	-1,754,339
3682	Monroe	25,929,084	2,513	10,318	-567	0	-567	9,750	24,502,984	-1,426,100
3689	Montello	6,918,400	736	9,400	-517	17	-500	8,900	6,550,400	-368,000
3696	Monticello	4,054,019	403	10,060	-553	0	-553	9,506	3,831,048	-222,971
3787	Mosinee	21,623,946	2,145	10,081	-554	0	-554	9,527	20,434,629	-1,189,317
3794	Mount Horeb Area	21,651,234	2,300	9,414	-518	4	-514	8,900	20,470,000	-1,181,234
3822	Mukwonago	46,558,200	4,953	9,400	-517	17	-500	8,900	44,081,700	-2,476,500
3857	Muskego-Norway	50,715,752	4,848	10,461	-575	0	-575	9,886	47,926,386	-2,789,366
3871	Necedah Area	7,724,478	782	9,878	-543	0	-543	9,335	7,299,632	-424,846
3892	Neenah	62,845,677	6,399	9,821	-540	0	-540	9,281	59,389,165	-3,456,512

Simulation of 2011-12 School District Revenue Limits based on Provisions in the 2011-13 Executive Budget

School District Code	School District	2010-11 Revenue Limit			2011-12 Revenue Limit per Student				2011-12 Revenue Limit	Change in Revenue Limit
		Amount	Enrollment	Limit per Student	5.5% Reduction	Low-Revenue Adjustment	Total Reduction	Revenue Limit		
3899	Neillsville	9,613,574	1,017	9,453	-520	0	-520	8,933	9,084,827	-528,747
3906	Nekoosa	12,699,368	1,338	9,491	-522	0	-522	8,969	12,000,903	-698,465
3913	Neosho J3	2,117,308	209	10,131	-557	0	-557	9,573	2,000,856	-116,452
3920	New Auburn	3,227,086	306	10,546	-580	0	-580	9,966	3,049,596	-177,490
3925	New Berlin	53,399,084	4,625	11,546	-635	0	-635	10,911	50,462,134	-2,936,950
3934	New Glarus	8,988,317	837	10,739	-591	0	-591	10,148	8,493,960	-494,357
3941	New Holstein	11,183,347	1,191	9,390	-516	27	-490	8,900	10,599,900	-583,447
3948	New Lisbon	6,229,619	638	9,764	-537	0	-537	9,227	5,886,990	-342,629
3955	New London	23,593,731	2,464	9,575	-527	0	-527	9,049	22,296,076	-1,297,655
3962	New Richmond	28,582,484	2,980	9,591	-528	0	-528	9,064	27,010,447	-1,572,037
3969	Niagara	4,125,301	409	10,086	-555	0	-555	9,532	3,898,409	-226,892
2177	Nicolet UHS	17,171,298	1,080	15,899	-874	0	-874	15,025	16,226,877	-944,421
3976	Norris	481,795	61	7,898	-434	1,436	1,002	8,900	542,900	61,105
4690	North Cape	2,349,873	219	10,730	-590	0	-590	10,140	2,220,630	-129,243
2016	North Crawford	4,872,006	469	10,388	-571	0	-571	9,817	4,604,046	-267,960
3983	North Fond Du Lac	11,572,686	1,221	9,478	-521	0	-521	8,957	10,936,188	-636,498
3514	North Lake	3,481,321	344	10,120	-557	0	-557	9,564	3,289,848	-191,473
616	North Lakeland	3,340,530	168	19,884	-1,094	0	-1,094	18,790	3,156,801	-183,729
1945	Northern Ozaukee	8,800,639	857	10,269	-565	0	-565	9,704	8,316,604	-484,035
1526	Northland Pines	14,718,742	1,402	10,498	-577	0	-577	9,921	13,909,211	-809,531
3654	Northwood	4,400,738	404	10,893	-599	0	-599	10,294	4,158,697	-242,041
3990	Norwalk-Ontario-Wilton	6,908,345	679	10,174	-560	0	-560	9,615	6,528,386	-379,959
4011	Norway J7	1,032,368	85	12,146	-668	0	-668	11,478	975,588	-56,780
4018	Oak Creek-Franklin	57,255,944	5,839	9,806	-539	0	-539	9,266	54,106,867	-3,149,077
4025	Oakfield	5,082,756	525	9,681	-532	0	-532	9,149	4,803,204	-279,552

Simulation of 2011-12 School District Revenue Limits based on Provisions in the 2011-13 Executive Budget

School District Code	School District	2010-11 Revenue Limit			2011-12 Revenue Limit per Student				2011-12 Revenue Limit	Change in Revenue Limit
		Amount	Enrollment	Limit per Student	5.5% Reduction	Low-Revenue Adjustment	Total Reduction	Revenue Limit		
4060	Oconomowoc Area	50,072,191	4,942	10,132	-557	0	-557	9,575	47,318,220	-2,753,971
4067	Oconto	11,134,273	1,178	9,452	-520	0	-520	8,932	10,521,888	-612,385
4074	Oconto Falls	17,541,760	1,841	9,528	-524	0	-524	9,004	16,576,963	-964,797
4088	Omro	12,207,673	1,278	9,552	-525	0	-525	9,027	11,536,251	-671,422
4095	Onalaska	27,101,591	2,861	9,473	-521	0	-521	8,952	25,611,003	-1,490,588
4137	Oostburg	9,603,469	1,022	9,397	-517	20	-497	8,900	9,095,800	-507,669
4144	Oregon	38,592,779	3,619	10,664	-587	0	-587	10,077	36,470,176	-2,122,603
4165	Osceola	16,759,202	1,787	9,378	-516	37	-478	8,900	15,904,300	-854,902
4179	Oshkosh Area	94,558,901	10,024	9,433	-519	0	-519	8,914	89,358,161	-5,200,740
4186	Osseo-Fairchild	9,670,146	995	9,719	-535	0	-535	9,184	9,138,288	-531,858
4207	Owen-Withee	5,251,129	557	9,428	-519	0	-519	8,909	4,962,317	-288,812
4221	Palmyra-Eagle Area	12,543,971	1,258	9,971	-548	0	-548	9,423	11,854,053	-689,918
4228	Pardeeville Area	8,740,229	927	9,429	-519	0	-519	8,910	8,259,516	-480,713
4235	Paris J1	2,032,660	187	10,870	-598	0	-598	10,272	1,920,864	-111,796
4151	Parkview	10,603,005	1,039	10,205	-561	0	-561	9,644	10,019,840	-583,165
490	Pecatonica Area	5,038,250	450	11,196	-616	0	-616	10,580	4,761,146	-277,104
4270	Pepin Area	3,527,956	254	13,890	-764	0	-764	13,126	3,333,918	-194,038
4305	Peshtigo	10,780,862	1,144	9,424	-518	0	-518	8,906	10,187,915	-592,947
4312	Pewaukee	24,432,364	2,266	10,782	-593	0	-593	10,189	23,088,584	-1,343,780
4330	Phelps	1,651,010	142	11,627	-639	0	-639	10,987	1,560,204	-90,806
4347	Phillips	8,308,575	883	9,409	-518	8	-509	8,900	7,858,700	-449,875
4368	Pittsville	6,540,253	635	10,300	-566	0	-566	9,733	6,180,539	-359,714
4389	Platteville	14,787,411	1,392	10,623	-584	0	-584	10,039	13,974,103	-813,308
4459	Plum City	3,010,576	291	10,346	-569	0	-569	9,777	2,844,994	-165,582
4473	Plymouth	22,254,103	2,362	9,422	-518	0	-518	8,904	21,030,127	-1,223,976

Simulation of 2011-12 School District Revenue Limits based on Provisions in the 2011-13 Executive Budget

School District Code	School District	2010-11 Revenue Limit			2011-12 Revenue Limit per Student				2011-12 Revenue Limit	Change in Revenue Limit
		Amount	Enrollment	Limit per Student	5.5% Reduction	Low-Revenue Adjustment	Total Reduction	Revenue Limit		
4508	Port Edwards	5,100,763	461	11,065	-609	0	-609	10,456	4,820,221	-280,542
4515	Port Washington-Saukville	28,031,011	2,689	10,424	-573	0	-573	9,851	26,489,305	-1,541,706
4501	Portage Community	23,298,728	2,463	9,459	-520	0	-520	8,939	22,017,298	-1,281,430
4529	Potosi	4,186,226	346	12,099	-665	0	-665	11,433	3,955,984	-230,242
4536	Poynette	10,628,342	1,115	9,532	-524	0	-524	9,008	10,043,783	-584,559
4543	Prairie Du Chien Area	11,338,033	1,202	9,433	-519	0	-519	8,914	10,714,441	-623,592
4557	Prairie Farm	3,200,345	322	9,939	-547	0	-547	9,392	3,024,326	-176,019
4571	Prentice	4,571,215	444	10,296	-566	0	-566	9,729	4,319,798	-251,417
4578	Prescott	12,256,292	1,288	9,516	-523	0	-523	8,992	11,582,196	-674,096
4606	Princeton	3,600,200	383	9,400	-517	17	-500	8,900	3,408,700	-191,500
4613	Pulaski Community	36,271,843	3,746	9,683	-533	0	-533	9,150	34,276,892	-1,994,951
4620	Racine	210,317,835	21,342	9,855	-542	0	-542	9,313	198,750,354	-11,567,481
4627	Randall J1	6,378,556	673	9,478	-521	0	-521	8,957	6,027,735	-350,821
4634	Randolph	5,243,935	498	10,530	-579	0	-579	9,951	4,955,519	-288,416
4641	Random Lake	9,231,243	977	9,449	-520	0	-520	8,929	8,723,525	-507,718
4686	Raymond #14	4,160,783	374	11,125	-612	0	-612	10,513	3,931,940	-228,843
4753	Reedsburg	25,081,373	2,561	9,794	-539	0	-539	9,255	23,701,897	-1,379,476
4760	Reedsville	6,953,980	675	10,302	-567	0	-567	9,736	6,571,511	-382,469
4781	Rhineland	26,038,854	2,638	9,871	-543	0	-543	9,328	24,606,717	-1,432,137
4795	Rib Lake	4,509,785	479	9,415	-518	3	-515	8,900	4,263,100	-246,685
4802	Rice Lake Area	24,087,543	2,377	10,134	-557	0	-557	9,576	22,762,728	-1,324,815
4820	Richfield J1	4,489,783	443	10,135	-557	0	-557	9,578	4,242,845	-246,938
4851	Richland	13,278,281	1,379	9,629	-530	0	-530	9,099	12,547,976	-730,305
3122	Richmond	5,299,325	479	11,063	-608	0	-608	10,455	5,007,862	-291,463

Simulation of 2011-12 School District Revenue Limits based on Provisions in the 2011-13 Executive Budget

School District Code	School District	2010-11 Revenue Limit			2011-12 Revenue Limit per Student				2011-12 Revenue Limit	Change in Revenue Limit
		Amount	Enrollment	Limit per Student	5.5% Reduction	Low-Revenue Adjustment	Total Reduction	Revenue Limit		
4865	Rio Community	4,831,558	494	9,780	-538	0	-538	9,243	4,565,822	-265,736
4872	Ripon Area	17,624,023	1,763	9,997	-550	0	-550	9,447	16,654,702	-969,321
4893	River Falls	28,881,549	2,981	9,689	-533	0	-533	9,156	27,293,064	-1,588,485
4904	River Ridge	5,780,337	533	10,845	-596	0	-596	10,248	5,462,418	-317,919
5523	River Valley	13,103,372	1,388	9,440	-519	0	-519	8,921	12,382,687	-720,685
3850	Riverdale	6,703,500	708	9,468	-521	0	-521	8,947	6,334,808	-368,693
4956	Rosendale-Brandon	9,727,056	995	9,776	-538	0	-538	9,238	9,192,068	-534,988
4963	Rosholt	6,029,785	623	9,679	-532	0	-532	9,146	5,698,147	-331,638
1673	Royall	6,180,068	602	10,266	-565	0	-565	9,701	5,840,164	-339,904
4998	Rubicon J6	990,259	103	9,614	-529	0	-529	9,085	935,795	-54,464
2422	Saint Croix Central	13,181,181	1,370	9,621	-529	0	-529	9,092	12,456,216	-724,965
5019	Saint Croix Falls	11,674,698	1,143	10,214	-562	0	-562	9,652	11,032,590	-642,108
5026	Saint Francis	9,519,255	910	10,461	-575	0	-575	9,885	8,995,696	-523,559
5068	Salem	10,377,787	1,105	9,392	-517	25	-492	8,900	9,834,500	-543,287
5100	Sauk Prairie	26,454,399	2,646	9,998	-550	0	-550	9,448	24,999,407	-1,454,992
5124	Seneca	3,275,800	265	12,362	-680	0	-680	11,682	3,095,631	-180,169
5130	Sevastopol	6,465,621	586	11,033	-607	0	-607	10,427	6,110,012	-355,609
5138	Seymour Community	23,877,208	2,488	9,597	-528	0	-528	9,069	22,563,962	-1,313,246
5258	Sharon J11	3,172,172	294	10,790	-593	0	-593	10,196	2,997,703	-174,469
5264	Shawano	23,276,053	2,460	9,462	-520	0	-520	8,941	21,995,870	-1,280,183
5271	Sheboygan Area	107,183,876	9,892	10,835	-596	0	-596	10,239	101,288,763	-5,895,113
5278	Sheboygan Falls	16,738,080	1,778	9,414	-518	4	-514	8,900	15,824,200	-913,880
5306	Shell Lake	6,310,134	601	10,499	-577	0	-577	9,922	5,963,077	-347,057
5348	Shiocton	7,439,445	773	9,624	-529	0	-529	9,095	7,030,276	-409,169

Simulation of 2011-12 School District Revenue Limits based on Provisions in the 2011-13 Executive Budget

School District Code	School District	2010-11 Revenue Limit			2011-12 Revenue Limit per Student				2011-12 Revenue Limit	Change in Revenue Limit
		Amount	Enrollment	Limit per Student	5.5% Reduction	Low-Revenue Adjustment	Total Reduction	Revenue Limit		
5355	Shorewood	19,579,547	1,618	12,101	-666	0	-666	11,436	18,502,672	-1,076,875
5362	Shullsburg	3,420,426	363	9,423	-518	0	-518	8,904	3,232,303	-188,123
5369	Silver Lake J1	4,884,913	516	9,467	-521	0	-521	8,946	4,616,243	-268,670
5376	Siren	5,035,163	492	10,234	-563	0	-563	9,671	4,758,229	-276,934
5390	Slinger	25,497,201	2,708	9,416	-518	2	-516	8,900	24,101,200	-1,396,001
5397	Solon Springs	3,441,973	326	10,558	-581	0	-581	9,977	3,252,664	-189,309
5432	Somerset	16,153,289	1,583	10,204	-561	0	-561	9,643	15,264,858	-888,431
5439	South Milwaukee	30,894,497	3,075	10,047	-553	0	-553	9,494	29,195,300	-1,699,197
4522	South Shore	2,437,562	197	12,373	-681	0	-681	11,693	2,303,496	-134,066
5457	Southern Door County	11,196,562	1,171	9,562	-526	0	-526	9,036	10,580,751	-615,811
2485	Southwestern Wisconsin	5,526,619	564	9,799	-539	0	-539	9,260	5,222,655	-303,964
5460	Sparta Area	24,681,015	2,611	9,453	-520	0	-520	8,933	23,323,559	-1,357,456
5467	Spencer	7,946,948	805	9,872	-543	0	-543	9,329	7,509,866	-437,082
5474	Spooner	12,531,964	1,331	9,415	-518	2	-515	8,900	11,845,900	-686,064
5586	Spring Valley	7,239,990	728	9,945	-547	0	-547	9,398	6,841,791	-398,199
5593	Stanley-Boyd Area	8,683,496	956	9,083	-500	316	-183	8,900	8,508,400	-175,096
5607	Stevens Point Area	69,450,055	7,361	9,435	-519	0	-519	8,916	65,630,302	-3,819,753
5614	Stockbridge	2,449,131	243	10,079	-554	0	-554	9,524	2,314,429	-134,702
3542	Stone Bank School District	3,336,930	298	11,198	-616	0	-616	10,582	3,153,399	-183,531
5621	Stoughton Area	32,113,645	3,417	9,398	-517	19	-498	8,900	30,411,300	-1,702,345
5628	Stratford	7,971,850	857	9,302	-512	110	-402	8,900	7,627,300	-344,550
5642	Sturgeon Bay	10,867,597	1,148	9,467	-521	0	-521	8,946	10,269,879	-597,718
5656	Sun Prairie Area	68,588,914	6,572	10,437	-574	0	-574	9,863	64,816,524	-3,772,390
5663	Superior	46,033,556	4,814	9,562	-526	0	-526	9,036	43,501,710	-2,531,846

Simulation of 2011-12 School District Revenue Limits based on Provisions in the 2011-13 Executive Budget

School District Code	School District	2010-11 Revenue Limit			2011-12 Revenue Limit per Student				2011-12 Revenue Limit	Change in Revenue Limit
		Amount	Enrollment	Limit per Student	5.5% Reduction	Low-Revenue Adjustment	Total Reduction	Revenue Limit		
5670	Suring	4,837,739	488	9,913	-545	0	-545	9,368	4,571,663	-266,076
3510	Swallow	6,055,764	564	10,737	-591	0	-591	10,147	5,722,697	-333,067
5726	Thorp	5,312,904	557	9,538	-525	0	-525	9,014	5,020,694	-292,210
5733	Three Lakes	5,726,538	560	10,226	-562	0	-562	9,664	5,411,578	-314,960
5740	Tigerton	3,170,841	309	10,262	-564	0	-564	9,697	2,996,445	-174,396
5747	Tomah Area	29,745,358	3,130	9,503	-523	0	-523	8,981	28,109,363	-1,635,995
5754	Tomahawk	13,298,007	1,408	9,445	-519	0	-519	8,925	12,566,617	-731,390
126	Tomorrow River	8,785,196	935	9,396	-517	21	-496	8,900	8,321,500	-463,696
5780	Trevor-Wilmot Consolidated	6,389,407	570	11,209	-617	0	-617	10,593	6,037,990	-351,417
4375	Tri-County Area	6,817,349	702	9,711	-534	0	-534	9,177	6,442,395	-374,954
5810	Turtle Lake	4,767,638	480	9,933	-546	0	-546	9,386	4,505,418	-262,220
5817	Twin Lakes #4	4,546,105	450	10,102	-556	0	-556	9,547	4,296,069	-250,036
5824	Two Rivers	17,051,600	1,816	9,390	-516	27	-490	8,900	16,162,400	-889,200
5859	Union Grove J1	7,574,406	693	10,930	-601	0	-601	10,329	7,157,814	-416,592
5852	Union Grove UHS	8,600,046	742	11,590	-637	0	-637	10,953	8,127,043	-473,003
238	Unity	11,628,442	1,132	10,272	-565	0	-565	9,707	10,988,878	-639,564
5866	Valders Area	11,080,136	1,086	10,203	-561	0	-561	9,642	10,470,729	-609,407
5901	Verona Area	51,367,329	4,628	11,099	-610	0	-610	10,489	48,542,126	-2,825,203
5985	Viroqua Area	11,106,874	1,149	9,667	-532	0	-532	9,135	10,495,996	-610,878
5992	Wabeno Area	5,054,740	508	9,950	-547	0	-547	9,403	4,776,729	-278,011
6022	Walworth J1	5,121,016	538	9,519	-524	0	-524	8,995	4,839,360	-281,656
6027	Washburn	5,712,482	533	10,718	-589	0	-589	10,128	5,398,295	-314,187
6069	Washington	792,661	73	10,858	-597	0	-597	10,261	749,065	-43,596
6104	Washington-Caldwell	2,582,438	229	11,277	-620	0	-620	10,657	2,440,404	-142,034

Simulation of 2011-12 School District Revenue Limits based on Provisions in the 2011-13 Executive Budget

School District Code	School District	2010-11 Revenue Limit			2011-12 Revenue Limit per Student				2011-12 Revenue Limit	Change in Revenue Limit
		Amount	Enrollment	Limit per Student	5.5% Reduction	Low-Revenue Adjustment	Total Reduction	Revenue Limit		
6113	Waterford Graded	16,527,659	1,584	10,434	-574	0	-574	9,860	15,618,638	-909,021
6083	Waterford UHS	12,135,193	1,086	11,174	-615	0	-615	10,560	11,467,757	-667,436
6118	Waterloo	9,047,957	884	10,235	-563	0	-563	9,672	8,550,319	-497,638
6125	Watertown	38,351,786	3,983	9,629	-530	0	-530	9,099	36,242,438	-2,109,348
6174	Waukesha	132,786,439	13,068	10,161	-559	0	-559	9,602	125,483,185	-7,303,254
6181	Wauwaukee Community	36,922,684	3,590	10,285	-566	0	-566	9,719	34,891,936	-2,030,748
6195	Waupaca	20,692,935	2,333	8,870	-488	518	30	8,900	20,763,700	70,765
6216	Waupun	19,701,470	2,061	9,559	-526	0	-526	9,033	18,617,889	-1,083,581
6223	Wausau	87,945,288	8,362	10,517	-578	0	-578	9,939	83,108,297	-4,836,991
6230	Wausaukee	5,327,935	548	9,723	-535	0	-535	9,188	5,034,899	-293,036
6237	Wautoma Area	13,855,079	1,475	9,393	-517	23	-493	8,900	13,127,500	-727,579
6244	Wauwatosa	63,150,594	5,942	10,628	-585	0	-585	10,043	59,677,311	-3,473,283
6251	Wauzeka-Steuben	3,900,359	330	11,819	-650	0	-650	11,169	3,685,839	-214,520
6293	Webster	7,072,070	717	9,863	-542	0	-542	9,321	6,683,106	-388,964
6300	West Allis	82,409,096	8,103	10,170	-559	0	-559	9,611	77,876,596	-4,532,500
6307	West Bend	65,263,601	6,933	9,413	-518	4	-513	8,900	61,703,700	-3,559,901
6328	West Depere	29,099,476	2,810	10,356	-570	0	-570	9,786	27,499,005	-1,600,471
6370	West Salem	16,650,572	1,737	9,586	-527	0	-527	9,059	15,734,791	-915,781
6321	Westby Area	11,050,891	1,150	9,609	-529	0	-529	9,081	10,443,092	-607,799
6335	Westfield	11,805,114	1,257	9,391	-517	25	-491	8,900	11,187,300	-617,814
6354	Weston	3,175,986	319	9,956	-548	0	-548	9,408	3,001,307	-174,679
6384	Weyauwega-Fremont	9,112,314	958	9,512	-523	0	-523	8,989	8,611,137	-501,177
6412	Wheatland J1	4,603,816	462	9,965	-548	0	-548	9,417	4,350,606	-253,210
6440	White Lake	2,179,724	207	10,530	-579	0	-579	9,951	2,059,839	-119,885

Simulation of 2011-12 School District Revenue Limits based on Provisions in the 2011-13 Executive Budget

School District Code	School District	2010-11 Revenue Limit			2011-12 Revenue Limit per Student				2011-12 Revenue Limit	Change in Revenue Limit
		Amount	Enrollment	Limit per Student	5.5% Reduction	Low-Revenue Adjustment	Total Reduction	Revenue Limit		
6419	Whitefish Bay	30,120,487	2,593	11,616	-639	0	-639	10,977	28,463,860	-1,656,627
6426	Whitehall	7,587,921	767	9,893	-544	0	-544	9,349	7,170,585	-417,336
6461	Whitewater	19,752,824	2,031	9,726	-535	0	-535	9,191	18,666,419	-1,086,405
6470	Whitnall	24,014,520	2,176	11,036	-607	0	-607	10,429	22,693,721	-1,320,799
6475	Wild Rose	6,605,114	702	9,409	-517	9	-509	8,900	6,247,800	-357,314
6482	Williams Bay	6,439,806	518	12,432	-684	0	-684	11,748	6,085,617	-354,189
6545	Wilmot UHS	13,878,978	1,216	11,414	-628	0	-628	10,786	13,115,634	-763,344
6608	Winneconne Community	14,231,600	1,514	9,400	-517	17	-500	8,900	13,474,600	-757,000
6615	Winter	4,033,974	367	10,992	-605	0	-605	10,387	3,812,105	-221,869
6678	Wisconsin Dells	17,129,738	1,704	10,053	-553	0	-553	9,500	16,187,602	-942,136
469	Wisconsin Heights	8,821,358	882	10,002	-550	0	-550	9,451	8,336,183	-485,175
6685	Wisconsin Rapids	52,921,910	5,518	9,591	-527	0	-527	9,063	50,011,205	-2,910,705
6692	Wittenberg-Birnamwood	11,761,119	1,248	9,424	-518	0	-518	8,906	11,114,257	-646,862
6713	Wonewoc-Union Center	4,572,796	398	11,489	-632	0	-632	10,858	4,321,292	-251,504
6720	Woodruff J1	4,736,175	472	10,034	-552	0	-552	9,482	4,475,685	-260,490
6734	Wrightstown Community	12,121,356	1,264	9,590	-527	0	-527	9,062	11,454,681	-666,675
6748	Yorkville J2	3,591,493	332	10,818	-595	0	-595	10,223	3,393,961	-197,532
	Total/Average	\$8,564,682,008	849,578				-\$547		\$8,100,181,858	-\$464,500,150

An Analysis of the Proposal to Reduce Revenue Limits for Wisconsin School Districts

Andrew Reschovsky
February 25, 2011

In 1993, the Wisconsin Legislature imposed revenue limits on local school districts. The limits restricted the amount by which each school district could increase the **sum** of district property tax revenue and general aid from the state (sometimes referred to as equalization aid) in any given year.¹ In its first year of operation, the 1993-94 school year, the overall revenue increase was limited to \$190 per pupil. Although the revenue limit was increased in most years, reaching \$275 for the 2008-09 school year, the revenue limit grew at or below the rate of inflation for most districts with stable pupil populations.

Revenue limits were enacted because legislators were frustrated that increases in state aid were doing little to reduce the level of school property taxation. By imposing revenue limits and continuing to increase general aid, the legislature could guarantee that most school districts would lower school property tax rates. For each district, in any given year, the revenue limit was a fixed amount, so any increase in state aid would lead to a dollar-for-dollar reduction in property tax levies. The only way that a school district can increase revenues in excess of the revenue limit is to gain voter approval through a referendum.

In enacting the 2009-11 biennial budget, the Legislature, in order to reduce property tax increases in response to cuts in state aid, reduced the annual per-pupil revenue limit increase from \$275 to \$200 for the two years of the current. The budget bill also specified that the limit would return to \$275 per pupil for the 2011-12 school year. The annual increases in the revenue limit are designed to reflect annual increases in the costs of providing education. As the allowable per-pupil increases are a fixed dollar amount, they provide smaller percentage increases in allowable revenues in districts facing above-average increases in costs. These cost increases may occur in districts facing large increases in pupils requiring extra services because of disabilities (special education), limited English language ability, or students coming from economically disadvantaged families. In years with rapidly increasing fuel costs, rural school districts that must transport their students long distances also face above-average increases in costs. In most years, the revenue limits allowed per-pupil revenues in the average school district to rise at about the rate of inflation. The \$200 per-pupil increase mandated in each year of the current biennium allows a revenue increase of 2 percent in the average per-pupil revenue district.

Although the governor's 2011-13 budget has yet to be released, the media have widely reported that the new budget will include reductions in school aid that total over \$900 million and a new revenue limit that mandates a \$500 per-pupil **reduction** in the sum of general aid and property tax revenue.² The state would reduce what it pays each district and districts would be further limited in their ability to compensate for cuts in state aid by raising property taxes. In some cases, districts might even be required to reduce local property taxes.

¹ A small state aid program known as computer aid is also included in the revenue limit base.

² For example, see a February 16, 2011, story in the Milwaukee Journal Sentinel, <http://www.jsonline.com/news/milwaukee/116369554.html>

This paper analyzes the proposed reduction in the revenue limits that Wisconsin school districts face.

Methodology

Ideally, I would like to predict the revenue limit each of Wisconsin’s 424 school districts will face for the 2011-12 school year. Carrying out those calculations, however, requires information on the number of students each district must educate in 2011-12. As forecasting enrollment levels by district is difficult, I have chosen a simulation approach based on available data. First, I calculate the revenue limit faced by each school district in the current year. These calculations are based on a \$200 per-pupil increase in the allowable limit mandated in the 2009-11 state budget. Next, I calculate what revenue limits would have been this year (2010-11), if each district’s limit had been reduced by \$500 per pupil. Although this simple simulation exercise is unable to account for increases and decreases in enrollment between this year and next, it provides a rough estimate of the likely impact of the proposed policy.

Results

In aggregate, the impact of lowering revenue limits would be to reduce total allowable revenues by \$594.7 million. To get a sense of the impact on school funding, I calculate each school district’s revenue limit reduction relative to its actual 2010-11 revenue limit. Across all districts, the proposal results in a 7 percent reduction in allowable revenues.

To explore the different effects that the proposal to lower the revenue cap would have on low- and high-spending districts, the data in Table 1 present the average percentage reduction in revenue limits for school districts characterized by the level of their actual 2010-11 revenue limit. As expected, percentage reductions in the districts with the lowest revenue limits would be 7.4 percent, while allowable revenue in the highest-revenue-limit districts would fall by 5.3 percent.

2010-11 Per Student Revenue Limits	Number of Districts	Number of Students	Percentage of Students	Average Percentage Reduction
Less than \$9,500	108	195,958	22.8%	-7.4%
\$9,500-\$10,000	124	265,444	30.9%	-7.2%
\$10,000-\$11,000	133	305,093	35.6%	-6.7%
\$11,000-\$12,000	36	80,443	9.4%	-6.2%
\$12,000 and over	23	11,267	1.3%	-5.3%
Total	424	858,205	100.0%	-7.0%

Source: Author’s calculations using data from the Wisconsin Department of Public Instruction

In Table 2, I organize school districts by their property value per student in order to see whether the percentage decline in the revenue limit would be highest in property poor or property wealthy districts. The results indicate that with the exception of a handful of districts with very low per-student property values, districts with higher property values per student would on average face smaller reductions in allowable revenues. Thus, the allowable revenues in the average school district with per-student values between \$250,000 and \$325,000 would fall by 7.2 percent, while revenues would fall by 6.0 percent in the richest

districts (those with per-student property values over \$2 million). Districts with higher property values would be forced to reduce revenues by a smaller percentage than poorer districts.

Simulation results for individual school districts are available from the author.

Table 2
**Proposed Reduction in School District Revenue Limits
by Equalized Property Value per Student**

Equalized Property Value per Student	Number of Districts	Number of Students	Percentage of Students	Average Percentage Reduction
Less than \$250,000	7	12,566	1.5%	-6.7%
\$250,000-\$324,999	26	23,776	2.8%	-7.2%
\$325,000-\$400,000	73	190,319	22.2%	-7.1%
\$400,000-\$499,999	99	227,481	26.5%	-7.1%
\$500,000-\$749,999	123	267,705	31.2%	-7.0%
\$750,000-\$999,999	40	89,749	10.5%	-6.7%
\$1,000,000-\$1,999,999	35	37,922	4.4%	-6.5%
\$2,000,000 and over	21	8,687	1.0%	-6.0%
Total	424	858,205	100.0%	-7.0%

Source: Author's calculations using data from the Wisconsin Department of Public Instruction

Discussion

Governor Walker has stated that the requirement in Senate Bill 11 (the budget repair bill) that all state and local employees contribute 5.8 percent of their salaries toward their pensions and pay 12 percent of their health insurance premiums will enable school districts to cope with their lower revenue limits and avoid employee layoffs.

The Office of the Governor has estimated that these employee benefit contributions would in aggregate save Wisconsin's school districts nearly \$490 million in the first year. Even if this estimate proves to be accurate, these savings to school districts would be insufficient to cover the nearly \$600 million reduction in allowable revenue resulting from the mandated reduction in revenue limits. Furthermore, the data in Tables 1 and 2 suggest that cost savings due to employee benefit cuts (which are likely to be more or less proportional to revenue limits) would come closer to covering the reduction in allowable revenues in high revenue limit (and hence higher spending) school districts and in high property value districts.

Even with sharp reductions in the costs of employee benefits, over the next two years school districts across the state are likely to face rising costs elsewhere in their budgets. If the current political unrest in the Middle East continues, it is likely that energy costs will rise dramatically. Even with employees paying a larger share of health-care premiums, the cost of health insurance is likely to increase. Data from the Wisconsin Association of School Boards suggest that since 2003, the average annual cost of health-care premiums has risen at a rate of 6.5 percent.³ If trends over the past few years continue, the proportion of public school

³ These data are available at <http://www.wasb.org/teacher-health-insurance-cost-contribution-comparisons-3.html>

students who qualify for special education and who are eligible for free and reduced price lunches will increase. These increases have cost implications for districts as additional services are in many cases mandated by federal and state statute. Facing lower revenue limits, many school districts will be forced to eliminate programs and increase class sizes. I would predict that many districts will find it hard to avoid substantial teacher and staff layoffs.

Most school districts will face additional fiscal pressure over the next two years because of reductions in federal aid. The federal stimulus funds, which prevented large cuts in school funding during the current biennium, will disappear. In addition, Congress is considering large reductions in federal education aid as part of attempts to curtail non-defense discretionary expenditures.