

**Estimated 2011-12 and 2012-13 Revenue Limit Changes to 2010-11 Base Year--Including use of Low Revenue Ceiling
(Comparison of Current Law to Assembly Bill 40/Senate Bill 27)**

School District	2010-11 Base Year		Current Law Change to 2010-11 Base Year		JFC Change to 2010-11 Base Year		JFC Change to Current Law	
	Three Year Average Enrollment	Base Revenue Per Pupil	2011-12 Revenue Limit \$275 Per Pupil	2012-13 Revenue Limit \$280.5 Per Pupil	2011-12 Revenue Limit -5.5% Per Pupil	2012-13 Revenue Limit \$50 Per Pupil	2011-12 Change Compared to Current Law	2012-13 Change Compared to Current Law
	Abbotsford	658	\$ 9,761	\$ 6,603,941	\$ 6,788,510	\$ 6,069,724	\$ 6,102,624	\$ (534,217)
Adams-Friendship Area	1,822	\$ 9,558	\$ 17,915,380	\$ 18,426,451	\$ 16,456,541	\$ 16,547,641	\$ (1,458,839)	\$ (1,878,810)
Albany	448	\$ 9,671	\$ 4,455,786	\$ 4,581,450	\$ 4,094,295	\$ 4,116,695	\$ (361,491)	\$ (464,755)
Algoma	623	\$ 9,400	\$ 6,105,400	\$ 6,280,152	\$ 5,607,000	\$ 5,638,150	\$ (498,400)	\$ (642,002)
Alma	257	\$ 9,988	\$ 2,637,621	\$ 2,709,710	\$ 2,425,763	\$ 2,438,613	\$ (211,858)	\$ (271,096)
Alma Center	586	\$ 9,953	\$ 5,993,477	\$ 6,157,850	\$ 5,511,551	\$ 5,540,851	\$ (481,926)	\$ (616,999)
Almond-Bancroft	484	\$ 9,465	\$ 4,743,200	\$ 4,878,962	\$ 4,356,000	\$ 4,380,200	\$ (387,200)	\$ (498,762)
Altoona	1,441	\$ 9,600	\$ 14,230,322	\$ 14,634,523	\$ 13,073,170	\$ 13,145,220	\$ (1,157,152)	\$ (1,489,302)
Amery	1,704	\$ 9,939	\$ 17,404,807	\$ 17,882,779	\$ 16,004,715	\$ 16,089,915	\$ (1,400,092)	\$ (1,792,864)
Tomorrow River	935	\$ 9,406	\$ 9,163,000	\$ 9,425,268	\$ 8,415,000	\$ 8,461,750	\$ (748,000)	\$ (963,518)
Antigo	2,582	\$ 9,602	\$ 25,503,060	\$ 26,227,311	\$ 23,429,404	\$ 23,558,504	\$ (2,073,656)	\$ (2,668,807)
Appleton Area	14,217	\$ 9,854	\$ 144,005,019	\$ 147,992,888	\$ 132,390,157	\$ 133,101,007	\$ (11,614,862)	\$ (14,891,881)
Arcadia	1,012	\$ 10,620	\$ 11,025,558	\$ 11,309,424	\$ 10,156,159	\$ 10,206,759	\$ (869,399)	\$ (1,102,665)
Argyle	338	\$ 9,905	\$ 3,440,925	\$ 3,535,734	\$ 3,163,836	\$ 3,180,736	\$ (277,089)	\$ (354,998)
Ashland	2,193	\$ 9,741	\$ 21,964,442	\$ 22,579,579	\$ 20,186,489	\$ 20,296,139	\$ (1,777,953)	\$ (2,283,439)
Ashwaubenon	2,590	\$ 9,931	\$ 26,432,890	\$ 27,159,385	\$ 24,306,008	\$ 24,435,508	\$ (2,126,882)	\$ (2,723,877)
Athens	524	\$ 10,670	\$ 5,735,039	\$ 5,882,021	\$ 5,283,435	\$ 5,309,635	\$ (451,604)	\$ (572,386)
Auburndale	839	\$ 9,400	\$ 8,222,200	\$ 8,457,540	\$ 7,551,000	\$ 7,592,950	\$ (671,200)	\$ (864,590)
Augusta	629	\$ 10,881	\$ 7,016,878	\$ 7,193,313	\$ 6,467,491	\$ 6,498,941	\$ (549,387)	\$ (694,372)
Baldwin-Woodville Area	1,564	\$ 9,517	\$ 15,327,200	\$ 15,765,902	\$ 14,076,000	\$ 14,154,200	\$ (1,251,200)	\$ (1,611,702)
Unity	1,135	\$ 10,246	\$ 11,941,685	\$ 12,260,053	\$ 10,989,931	\$ 11,046,681	\$ (951,754)	\$ (1,213,372)
Bangor	612	\$ 9,446	\$ 5,997,600	\$ 6,169,266	\$ 5,508,000	\$ 5,538,600	\$ (489,600)	\$ (630,666)
Baraboo	3,024	\$ 9,425	\$ 29,635,200	\$ 30,483,432	\$ 27,216,000	\$ 27,367,200	\$ (2,419,200)	\$ (3,116,232)
Barneveld	444	\$ 10,227	\$ 4,663,052	\$ 4,787,594	\$ 4,291,198	\$ 4,313,398	\$ (371,854)	\$ (474,196)
Barron Area	1,396	\$ 9,840	\$ 14,121,210	\$ 14,512,788	\$ 12,981,753	\$ 13,051,553	\$ (1,139,457)	\$ (1,461,235)
Bayfield	429	\$ 13,864	\$ 6,065,758	\$ 6,186,093	\$ 5,620,653	\$ 5,642,103	\$ (445,105)	\$ (543,989)
Beaver Dam	3,499	\$ 9,871	\$ 35,500,243	\$ 36,481,713	\$ 32,638,411	\$ 32,813,361	\$ (2,861,832)	\$ (3,668,352)
Belleville	982	\$ 9,878	\$ 9,969,943	\$ 10,245,394	\$ 9,166,402	\$ 9,215,502	\$ (803,541)	\$ (1,029,892)
Belmont Community	313	\$ 9,423	\$ 3,067,400	\$ 3,155,197	\$ 2,817,000	\$ 2,832,650	\$ (250,400)	\$ (322,547)
Beloit	7,097	\$ 9,800	\$ 71,499,307	\$ 73,490,016	\$ 65,722,491	\$ 66,077,341	\$ (5,776,816)	\$ (7,412,675)
Beloit Turner	1,299	\$ 9,791	\$ 13,075,468	\$ 13,439,838	\$ 12,018,744	\$ 12,083,694	\$ (1,056,724)	\$ (1,356,143)
Benton	252	\$ 9,762	\$ 2,529,306	\$ 2,599,992	\$ 2,324,705	\$ 2,337,305	\$ (204,601)	\$ (262,687)
Berlin Area	1,654	\$ 9,383	\$ 16,209,200	\$ 16,673,147	\$ 14,886,000	\$ 14,968,700	\$ (1,323,200)	\$ (1,704,447)
Birchwood	262	\$ 11,179	\$ 3,000,846	\$ 3,074,337	\$ 2,767,713	\$ 2,780,813	\$ (233,133)	\$ (293,524)
Wisconsin Heights	881	\$ 10,002	\$ 9,053,632	\$ 9,300,753	\$ 8,326,737	\$ 8,370,787	\$ (726,895)	\$ (929,966)
Black River Falls	1,825	\$ 9,452	\$ 17,885,000	\$ 18,396,913	\$ 16,425,000	\$ 16,516,250	\$ (1,460,000)	\$ (1,880,663)
Blair-Taylor	662	\$ 9,411	\$ 6,487,600	\$ 6,673,291	\$ 5,958,000	\$ 5,991,100	\$ (529,600)	\$ (682,191)
Pecatonica Area	450	\$ 11,196	\$ 5,162,000	\$ 5,288,225	\$ 4,761,145	\$ 4,783,645	\$ (400,855)	\$ (504,580)
Bloomer	1,130	\$ 10,079	\$ 11,700,262	\$ 12,017,227	\$ 10,763,085	\$ 10,819,585	\$ (937,177)	\$ (1,197,642)
Bonduel	896	\$ 9,400	\$ 8,780,800	\$ 9,032,128	\$ 8,064,000	\$ 8,108,800	\$ (716,800)	\$ (923,328)
Boscobel	894	\$ 9,400	\$ 8,761,200	\$ 9,011,967	\$ 8,046,000	\$ 8,090,700	\$ (715,200)	\$ (921,267)
North Lakeland	168	\$ 19,884	\$ 3,386,730	\$ 3,433,854	\$ 3,156,800	\$ 3,165,200	\$ (229,930)	\$ (268,654)
Bowler	432	\$ 10,350	\$ 4,589,930	\$ 4,711,106	\$ 4,225,218	\$ 4,246,818	\$ (364,712)	\$ (464,288)
Boyceville Community	783	\$ 9,649	\$ 7,770,320	\$ 7,989,952	\$ 7,139,473	\$ 7,178,623	\$ (630,847)	\$ (811,329)
Brighton #1	137	\$ 10,162	\$ 1,429,878	\$ 1,468,307	\$ 1,315,632	\$ 1,322,482	\$ (114,246)	\$ (145,824)
Brillion	891	\$ 9,393	\$ 8,731,800	\$ 8,981,726	\$ 8,019,000	\$ 8,063,550	\$ (712,800)	\$ (918,176)
Bristol #1	580	\$ 9,857	\$ 5,876,376	\$ 6,039,066	\$ 5,402,446	\$ 5,431,446	\$ (473,930)	\$ (607,620)
Brodhead	1,114	\$ 9,400	\$ 10,917,200	\$ 11,229,677	\$ 10,026,000	\$ 10,081,700	\$ (891,200)	\$ (1,147,977)

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	Three Year Average Enrollment	Base Revenue Per Pupil	2011-12 Revenue Limit \$275 Per Pupil	2012-13 Revenue Limit \$280.5 Per Pupil	2011-12 Revenue Limit -5.5% Per Pupil	2012-13 Revenue Limit \$50 Per Pupil	2011-12 Change Compared to Current Law	2012-13 Change Compared to Current Law
	Elmbrook	6,538	\$ 11,767	\$ 78,732,403	\$ 80,566,312	\$ 72,703,059	\$ 73,029,959	\$ (6,029,344)
Brown Deer	1,582	\$ 12,298	\$ 19,890,415	\$ 20,334,166	\$ 18,385,316	\$ 18,464,416	\$ (1,505,099)	\$ (1,869,750)
Bruce	553	\$ 9,617	\$ 5,470,425	\$ 5,625,542	\$ 5,025,841	\$ 5,053,491	\$ (444,584)	\$ (572,051)
Burlington Area	3,567	\$ 10,401	\$ 38,080,673	\$ 39,081,217	\$ 35,059,246	\$ 35,237,596	\$ (3,021,427)	\$ (3,843,621)
Butternut	190	\$ 10,900	\$ 2,123,250	\$ 2,176,545	\$ 1,957,095	\$ 1,966,595	\$ (166,155)	\$ (209,950)
Cadott Community	881	\$ 8,771	\$ 8,633,800	\$ 8,880,921	\$ 7,929,000	\$ 7,973,050	\$ (704,800)	\$ (907,871)
Cambria-Friesland	447	\$ 9,918	\$ 4,556,240	\$ 4,681,624	\$ 4,189,481	\$ 4,211,831	\$ (366,759)	\$ (469,793)
Cambridge	894	\$ 9,826	\$ 9,030,035	\$ 9,280,802	\$ 8,301,058	\$ 8,345,758	\$ (728,977)	\$ (935,044)
Cameron	860	\$ 9,623	\$ 8,512,658	\$ 8,753,888	\$ 7,820,969	\$ 7,863,969	\$ (691,689)	\$ (889,919)
Campbellsport	1,480	\$ 9,479	\$ 14,504,000	\$ 14,919,140	\$ 13,320,000	\$ 13,394,000	\$ (1,184,000)	\$ (1,525,140)
Cashton	566	\$ 9,648	\$ 5,616,310	\$ 5,775,073	\$ 5,160,323	\$ 5,188,623	\$ (455,987)	\$ (586,450)
Cassville	255	\$ 10,221	\$ 2,676,495	\$ 2,748,023	\$ 2,463,019	\$ 2,475,769	\$ (213,476)	\$ (272,253)
Cedarburg	2,988	\$ 10,108	\$ 31,024,622	\$ 31,862,756	\$ 28,541,773	\$ 28,691,173	\$ (2,482,849)	\$ (3,171,583)
Cedar Grove-Belgium Area	1,109	\$ 9,418	\$ 10,868,200	\$ 11,179,275	\$ 9,981,000	\$ 10,036,450	\$ (887,200)	\$ (1,142,825)
Chequamegon	845	\$ 9,700	\$ 8,428,926	\$ 8,665,949	\$ 7,745,744	\$ 7,787,994	\$ (683,183)	\$ (877,955)
Chetek-Weyerhaeuser	1,109	\$ 9,658	\$ 11,015,553	\$ 11,326,628	\$ 10,121,499	\$ 10,176,949	\$ (894,054)	\$ (1,149,678)
Chilton	1,133	\$ 9,380	\$ 11,103,400	\$ 11,421,207	\$ 10,197,000	\$ 10,253,650	\$ (906,400)	\$ (1,167,557)
Chippewa Falls Area	4,999	\$ 10,141	\$ 52,067,153	\$ 53,469,373	\$ 47,904,336	\$ 48,154,286	\$ (4,162,817)	\$ (5,315,087)
Clayton	372	\$ 9,837	\$ 3,761,778	\$ 3,866,124	\$ 3,458,207	\$ 3,476,807	\$ (303,571)	\$ (389,317)
Clear Lake	629	\$ 9,526	\$ 6,164,752	\$ 6,341,187	\$ 5,662,231	\$ 5,693,681	\$ (502,521)	\$ (647,505)
Clinton Community	1,149	\$ 10,127	\$ 11,951,852	\$ 12,274,147	\$ 10,995,907	\$ 11,053,357	\$ (955,945)	\$ (1,220,790)
Clintonville	1,498	\$ 9,849	\$ 15,166,067	\$ 15,586,256	\$ 13,942,635	\$ 14,017,535	\$ (1,223,432)	\$ (1,568,721)
Cochrane-Fountain City	650	\$ 9,596	\$ 6,415,987	\$ 6,598,312	\$ 5,894,187	\$ 5,926,687	\$ (521,801)	\$ (671,626)
Colby	974	\$ 9,417	\$ 9,545,200	\$ 9,818,407	\$ 8,766,000	\$ 8,814,700	\$ (779,200)	\$ (1,003,707)
Coleman	730	\$ 9,423	\$ 7,154,000	\$ 7,358,765	\$ 6,570,000	\$ 6,606,500	\$ (584,000)	\$ (752,265)
Colfax	832	\$ 9,598	\$ 8,214,469	\$ 8,447,845	\$ 7,546,456	\$ 7,588,056	\$ (668,013)	\$ (859,789)
Columbus	1,146	\$ 10,314	\$ 12,134,609	\$ 12,456,062	\$ 11,169,391	\$ 11,226,691	\$ (965,219)	\$ (1,229,372)
Cornell	472	\$ 9,412	\$ 4,625,600	\$ 4,757,996	\$ 4,248,000	\$ 4,271,600	\$ (377,600)	\$ (486,396)
Crandon	943	\$ 9,877	\$ 9,572,891	\$ 9,837,403	\$ 8,801,319	\$ 8,848,469	\$ (771,572)	\$ (988,934)
Crivitz	726	\$ 9,601	\$ 7,170,010	\$ 7,373,653	\$ 6,586,988	\$ 6,623,288	\$ (583,022)	\$ (750,365)
Cuba City	640	\$ 10,606	\$ 6,964,103	\$ 7,143,623	\$ 6,414,759	\$ 6,446,759	\$ (549,344)	\$ (696,864)
Cudahy	2,518	\$ 10,774	\$ 27,821,432	\$ 28,527,731	\$ 25,636,891	\$ 25,762,791	\$ (2,184,541)	\$ (2,764,940)
Cumberland	1,046	\$ 9,633	\$ 10,363,360	\$ 10,656,763	\$ 9,521,550	\$ 9,573,850	\$ (841,810)	\$ (1,082,913)
Darlington Community	777	\$ 9,576	\$ 7,654,149	\$ 7,872,098	\$ 7,031,251	\$ 7,070,101	\$ (622,898)	\$ (801,996)
Deerfield Community	798	\$ 10,663	\$ 8,728,165	\$ 8,952,004	\$ 8,040,736	\$ 8,080,636	\$ (687,429)	\$ (871,368)
Deforest Area	3,228	\$ 10,474	\$ 34,698,050	\$ 35,603,504	\$ 31,950,796	\$ 32,112,196	\$ (2,747,254)	\$ (3,491,308)
Kettle Moraine	4,204	\$ 10,170	\$ 43,909,098	\$ 45,088,320	\$ 40,401,575	\$ 40,611,775	\$ (3,507,523)	\$ (4,476,545)
Delavan-Darien	2,681	\$ 9,580	\$ 26,422,111	\$ 27,174,132	\$ 24,272,163	\$ 24,406,213	\$ (2,149,948)	\$ (2,767,918)
Denmark	1,443	\$ 9,401	\$ 14,141,400	\$ 14,546,162	\$ 12,987,000	\$ 13,059,150	\$ (1,154,400)	\$ (1,487,012)
Depere	3,754	\$ 9,823	\$ 37,906,680	\$ 38,959,677	\$ 34,846,232	\$ 35,033,932	\$ (3,060,449)	\$ (3,925,746)
Desoto Area	563	\$ 10,851	\$ 6,264,056	\$ 6,421,978	\$ 5,773,221	\$ 5,801,371	\$ (490,835)	\$ (620,606)
Dodgeville	1,336	\$ 11,000	\$ 15,062,919	\$ 15,437,667	\$ 13,887,266	\$ 13,954,066	\$ (1,175,653)	\$ (1,483,601)
Dover #1	123	\$ 11,083	\$ 1,397,067	\$ 1,431,569	\$ 1,288,264	\$ 1,294,414	\$ (108,803)	\$ (137,155)
Drummond	453	\$ 10,020	\$ 4,663,445	\$ 4,790,512	\$ 4,289,231	\$ 4,311,881	\$ (374,214)	\$ (478,631)
Durand	1,012	\$ 10,188	\$ 10,588,097	\$ 10,871,963	\$ 9,742,753	\$ 9,793,353	\$ (845,344)	\$ (1,078,610)
Northland Pines	1,402	\$ 10,498	\$ 15,104,292	\$ 15,497,553	\$ 13,909,213	\$ 13,979,313	\$ (1,195,079)	\$ (1,518,240)
East Troy Community	1,749	\$ 9,717	\$ 17,475,483	\$ 17,966,078	\$ 16,059,807	\$ 16,147,257	\$ (1,415,676)	\$ (1,818,820)
Eau Claire Area	10,597	\$ 10,164	\$ 110,622,420	\$ 113,594,879	\$ 101,784,310	\$ 102,314,160	\$ (8,838,110)	\$ (11,280,718)

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	Edgar	663	\$ 10,235	\$ 6,967,801	\$ 7,153,773	\$ 6,412,273	\$ 6,445,423	\$ (555,528)
Edgerton	1,827	\$ 9,813	\$ 18,430,264	\$ 18,942,738	\$ 16,941,807	\$ 17,033,157	\$ (1,488,457)	\$ (1,909,580)
Elcho	378	\$ 10,597	\$ 4,109,635	\$ 4,215,664	\$ 3,785,371	\$ 3,804,271	\$ (324,264)	\$ (411,393)
Eleva-Strum	611	\$ 9,948	\$ 6,246,271	\$ 6,417,657	\$ 5,743,943	\$ 5,774,493	\$ (502,328)	\$ (643,163)
Elkhart Lake-Glenbeulah	534	\$ 9,946	\$ 5,458,083	\$ 5,607,870	\$ 5,019,114	\$ 5,045,814	\$ (438,969)	\$ (562,056)
Elkhorn Area	3,029	\$ 9,559	\$ 29,785,792	\$ 30,635,427	\$ 27,360,411	\$ 27,511,861	\$ (2,425,381)	\$ (3,123,565)
Elk Mound Area	1,042	\$ 9,440	\$ 10,211,600	\$ 10,503,881	\$ 9,378,000	\$ 9,430,100	\$ (833,600)	\$ (1,073,781)
Ellsworth Community	1,692	\$ 9,401	\$ 16,581,600	\$ 17,056,206	\$ 15,228,000	\$ 15,312,600	\$ (1,353,600)	\$ (1,743,606)
Elmwood	337	\$ 13,139	\$ 4,520,521	\$ 4,615,050	\$ 4,184,313	\$ 4,201,163	\$ (336,208)	\$ (413,887)
Royall	602	\$ 10,283	\$ 6,355,920	\$ 6,524,781	\$ 5,849,897	\$ 5,879,997	\$ (506,023)	\$ (644,784)
Erin	287	\$ 9,885	\$ 2,915,777	\$ 2,996,281	\$ 2,680,824	\$ 2,695,174	\$ (234,953)	\$ (301,106)
Evansville Community	1,816	\$ 10,039	\$ 18,729,399	\$ 19,238,787	\$ 17,227,349	\$ 17,318,149	\$ (1,502,050)	\$ (1,920,638)
Fall Creek	826	\$ 10,212	\$ 8,661,866	\$ 8,893,559	\$ 7,970,810	\$ 8,012,110	\$ (691,056)	\$ (881,449)
Fall River	515	\$ 9,433	\$ 5,047,000	\$ 5,191,458	\$ 4,635,000	\$ 4,660,750	\$ (412,000)	\$ (530,708)
Fennimore Community	733	\$ 9,617	\$ 7,250,865	\$ 7,456,472	\$ 6,661,577	\$ 6,698,227	\$ (589,288)	\$ (758,245)
Lac Du Flambeau #1	469	\$ 11,697	\$ 5,615,063	\$ 5,746,618	\$ 5,184,352	\$ 5,207,802	\$ (430,711)	\$ (538,815)
Florence	544	\$ 9,654	\$ 5,401,556	\$ 5,554,148	\$ 4,963,097	\$ 4,990,297	\$ (438,459)	\$ (563,851)
Fond Du Lac	7,184	\$ 9,429	\$ 70,403,200	\$ 72,418,312	\$ 64,656,000	\$ 65,015,200	\$ (5,747,200)	\$ (7,403,112)
Fontana J8	246	\$ 11,826	\$ 2,976,725	\$ 3,045,728	\$ 2,749,077	\$ 2,761,377	\$ (227,648)	\$ (284,351)
Fort Atkinson	2,772	\$ 9,898	\$ 28,199,451	\$ 28,976,997	\$ 25,928,102	\$ 26,066,702	\$ (2,271,349)	\$ (2,910,295)
Fox Point J2	758	\$ 13,474	\$ 10,421,401	\$ 10,634,020	\$ 9,651,235	\$ 9,689,135	\$ (770,166)	\$ (944,885)
Maple Dale-Indian Hill	419	\$ 15,099	\$ 6,441,538	\$ 6,559,068	\$ 5,978,367	\$ 5,999,317	\$ (463,171)	\$ (559,750)
Franklin Public	3,863	\$ 11,570	\$ 45,758,355	\$ 46,841,927	\$ 42,237,733	\$ 42,430,883	\$ (3,520,622)	\$ (4,411,044)
Frederic	530	\$ 9,397	\$ 5,194,000	\$ 5,342,665	\$ 4,770,000	\$ 4,796,500	\$ (424,000)	\$ (546,165)
Northern Ozaukee	856	\$ 10,281	\$ 9,036,039	\$ 9,276,147	\$ 8,316,605	\$ 8,359,405	\$ (719,434)	\$ (916,742)
Freedom Area	1,616	\$ 9,441	\$ 15,836,800	\$ 16,290,088	\$ 14,544,000	\$ 14,624,800	\$ (1,292,800)	\$ (1,665,288)
Galesville-Ettrick	1,440	\$ 9,400	\$ 14,112,000	\$ 14,515,920	\$ 12,960,000	\$ 13,032,000	\$ (1,152,000)	\$ (1,483,920)
North Crawford	469	\$ 10,388	\$ 5,000,981	\$ 5,132,536	\$ 4,604,048	\$ 4,627,498	\$ (396,933)	\$ (505,038)
Geneva J4	107	\$ 14,827	\$ 1,615,902	\$ 1,645,916	\$ 1,499,221	\$ 1,504,571	\$ (116,681)	\$ (141,345)
Genoa City J2	652	\$ 9,511	\$ 6,389,600	\$ 6,572,486	\$ 5,868,000	\$ 5,900,600	\$ (521,600)	\$ (671,886)
Germantown	3,962	\$ 10,501	\$ 42,693,825	\$ 43,805,166	\$ 39,316,022	\$ 39,514,122	\$ (3,377,803)	\$ (4,291,044)
Gibraltar Area	594	\$ 11,390	\$ 6,929,281	\$ 7,095,898	\$ 6,393,802	\$ 6,423,502	\$ (535,479)	\$ (672,396)
Gillett	710	\$ 9,438	\$ 6,958,000	\$ 7,157,155	\$ 6,390,000	\$ 6,425,500	\$ (568,000)	\$ (731,655)
Gilman	468	\$ 9,612	\$ 4,626,905	\$ 4,758,179	\$ 4,250,801	\$ 4,274,201	\$ (376,104)	\$ (483,978)
Gilmanton	203	\$ 10,457	\$ 2,178,639	\$ 2,235,581	\$ 2,006,059	\$ 2,016,209	\$ (172,580)	\$ (219,372)
Nicolet UHS	1,080	\$ 15,899	\$ 17,468,298	\$ 17,771,238	\$ 16,226,881	\$ 16,280,881	\$ (1,241,417)	\$ (1,490,357)
Glendale-River Hills	900	\$ 12,347	\$ 11,359,482	\$ 11,611,932	\$ 10,500,819	\$ 10,545,819	\$ (858,663)	\$ (1,066,113)
Glenwood City	727	\$ 9,645	\$ 7,211,771	\$ 7,415,695	\$ 6,626,194	\$ 6,662,544	\$ (585,577)	\$ (753,150)
Goodman-Armstrong	157	\$ 12,127	\$ 1,947,089	\$ 1,991,128	\$ 1,799,198	\$ 1,807,048	\$ (147,891)	\$ (184,079)
Grafton	2,086	\$ 10,672	\$ 22,836,200	\$ 23,421,323	\$ 21,038,110	\$ 21,142,410	\$ (1,798,090)	\$ (2,278,913)
Granton Area	264	\$ 10,653	\$ 2,884,939	\$ 2,958,991	\$ 2,657,661	\$ 2,670,861	\$ (227,278)	\$ (288,130)
Grantsburg	927	\$ 9,391	\$ 9,084,600	\$ 9,344,624	\$ 8,343,000	\$ 8,389,350	\$ (741,600)	\$ (955,274)
Black Hawk	420	\$ 10,396	\$ 4,481,828	\$ 4,599,638	\$ 4,126,180	\$ 4,147,180	\$ (355,648)	\$ (452,458)
Green Bay Area	20,510	\$ 9,710	\$ 204,787,602	\$ 210,540,657	\$ 188,194,192	\$ 189,219,692	\$ (16,593,410)	\$ (21,320,965)
Greendale	2,177	\$ 11,421	\$ 25,462,360	\$ 26,073,009	\$ 23,496,181	\$ 23,605,031	\$ (1,966,179)	\$ (2,467,978)
Greenfield	2,922	\$ 10,550	\$ 31,629,882	\$ 32,449,503	\$ 29,130,871	\$ 29,276,971	\$ (2,499,011)	\$ (3,172,532)
Green Lake	303	\$ 12,936	\$ 4,003,019	\$ 4,088,011	\$ 3,704,110	\$ 3,719,260	\$ (298,910)	\$ (368,751)
Greenwood	423	\$ 9,743	\$ 4,237,681	\$ 4,356,333	\$ 3,894,683	\$ 3,915,833	\$ (342,998)	\$ (440,500)

**Estimated 2011-12 and 2012-13 Revenue Limit Changes to 2010-11 Base Year--Including use of Low Revenue Ceiling
(Comparison of Current Law to Assembly Bill 40/Senate Bill 27)**

School District	2010-11 Base Year		Current Law Change to 2010-11 Base Year		JFC Change to 2010-11 Base Year		JFC Change to Current Law	
	Three Year Average Enrollment	Base Revenue Per Pupil	2011-12 Revenue Limit \$275 Per Pupil	2012-13 Revenue Limit \$280.5 Per Pupil	2011-12 Revenue Limit -5.5% Per Pupil	2012-13 Revenue Limit \$50 Per Pupil	2011-12 Change Compared to Current Law	2012-13 Change Compared to Current Law
	Gresham	298	\$ 10,115	\$ 3,096,245	\$ 3,179,834	\$ 2,848,509	\$ 2,863,409	\$ (247,736)
Hamilton	4,388	\$ 10,726	\$ 48,273,168	\$ 49,504,002	\$ 44,477,811	\$ 44,697,211	\$ (3,795,357)	\$ (4,806,791)
Saint Croix Central	1,371	\$ 9,614	\$ 13,558,206	\$ 13,942,772	\$ 12,456,210	\$ 12,524,760	\$ (1,101,996)	\$ (1,418,012)
Hartford UHS	1,594	\$ 11,401	\$ 18,612,014	\$ 19,059,131	\$ 17,174,114	\$ 17,253,814	\$ (1,437,900)	\$ (1,805,317)
Hartford J1	1,793	\$ 9,862	\$ 18,176,246	\$ 18,679,183	\$ 16,710,594	\$ 16,800,244	\$ (1,465,652)	\$ (1,878,938)
Arrowhead UHS	2,170	\$ 10,283	\$ 22,910,644	\$ 23,519,329	\$ 21,086,629	\$ 21,195,129	\$ (1,824,015)	\$ (2,324,200)
Hartland-Lakeside J3	1,412	\$ 10,071	\$ 14,608,044	\$ 15,004,110	\$ 13,437,651	\$ 13,508,251	\$ (1,170,393)	\$ (1,495,859)
Hayward Community	1,801	\$ 9,682	\$ 17,932,003	\$ 18,437,184	\$ 16,477,714	\$ 16,567,764	\$ (1,454,289)	\$ (1,869,420)
Southwestern Wisconsin	564	\$ 9,799	\$ 5,681,719	\$ 5,839,921	\$ 5,222,657	\$ 5,250,857	\$ (459,062)	\$ (589,064)
Herman #22	91	\$ 10,992	\$ 1,025,280	\$ 1,050,806	\$ 945,241	\$ 949,791	\$ (80,039)	\$ (101,015)
Highland	264	\$ 10,318	\$ 2,796,594	\$ 2,870,646	\$ 2,574,174	\$ 2,587,374	\$ (222,420)	\$ (283,272)
Hilbert	490	\$ 9,683	\$ 4,879,351	\$ 5,016,796	\$ 4,483,647	\$ 4,508,147	\$ (395,704)	\$ (508,649)
Hillsboro	542	\$ 9,413	\$ 5,311,600	\$ 5,463,631	\$ 4,878,000	\$ 4,905,100	\$ (433,600)	\$ (558,531)
Holmen	3,684	\$ 10,479	\$ 39,616,804	\$ 40,650,166	\$ 36,480,504	\$ 36,664,704	\$ (3,136,300)	\$ (3,985,462)
Horicon	892	\$ 9,706	\$ 8,903,337	\$ 9,153,543	\$ 8,181,843	\$ 8,226,443	\$ (721,494)	\$ (927,100)
Hortonville	3,407	\$ 9,412	\$ 33,388,600	\$ 34,344,264	\$ 30,663,000	\$ 30,833,350	\$ (2,725,600)	\$ (3,510,914)
Howard-Suamico	5,422	\$ 9,411	\$ 53,135,600	\$ 54,656,471	\$ 48,798,000	\$ 49,069,100	\$ (4,337,600)	\$ (5,587,371)
Howards Grove	954	\$ 9,996	\$ 9,798,076	\$ 10,065,673	\$ 9,011,265	\$ 9,058,965	\$ (786,812)	\$ (1,006,709)
Hudson	5,459	\$ 8,805	\$ 53,498,200	\$ 55,029,450	\$ 49,131,000	\$ 49,403,950	\$ (4,367,200)	\$ (5,625,500)
Hurley	644	\$ 10,112	\$ 6,689,408	\$ 6,870,050	\$ 6,154,128	\$ 6,186,328	\$ (535,280)	\$ (683,722)
Hustisford	430	\$ 10,240	\$ 4,521,325	\$ 4,641,940	\$ 4,160,908	\$ 4,182,408	\$ (360,417)	\$ (459,532)
Independence	361	\$ 10,324	\$ 3,826,185	\$ 3,927,446	\$ 3,521,931	\$ 3,539,981	\$ (304,254)	\$ (387,465)
Iola-Scandinavia	759	\$ 9,498	\$ 7,438,200	\$ 7,651,100	\$ 6,831,000	\$ 6,868,950	\$ (607,200)	\$ (782,150)
Iowa-Grant	777	\$ 9,838	\$ 7,858,073	\$ 8,076,022	\$ 7,223,956	\$ 7,262,806	\$ (634,117)	\$ (813,216)
Ithaca	323	\$ 11,260	\$ 3,725,698	\$ 3,816,300	\$ 3,436,846	\$ 3,452,996	\$ (288,852)	\$ (363,304)
Janesville	10,196	\$ 9,452	\$ 99,920,800	\$ 102,780,778	\$ 91,764,000	\$ 92,273,800	\$ (8,156,800)	\$ (10,506,978)
Jefferson	1,915	\$ 10,065	\$ 19,800,854	\$ 20,338,012	\$ 18,214,142	\$ 18,309,892	\$ (1,586,712)	\$ (2,028,119)
Johnson Creek	663	\$ 10,871	\$ 7,389,895	\$ 7,575,867	\$ 6,811,156	\$ 6,844,306	\$ (578,739)	\$ (731,561)
Juda	278	\$ 10,030	\$ 2,864,893	\$ 2,942,872	\$ 2,635,079	\$ 2,648,979	\$ (229,814)	\$ (293,893)
Dodgeland	845	\$ 10,596	\$ 9,186,341	\$ 9,423,364	\$ 8,461,500	\$ 8,503,750	\$ (724,841)	\$ (919,613)
Kaukauna Area	4,178	\$ 9,595	\$ 41,236,622	\$ 42,408,551	\$ 37,882,858	\$ 38,091,758	\$ (3,353,764)	\$ (4,316,793)
Kenosha	22,594	\$ 10,143	\$ 235,373,148	\$ 241,710,765	\$ 216,555,961	\$ 217,685,661	\$ (18,817,187)	\$ (24,025,104)
Kewaskum	2,021	\$ 9,750	\$ 20,260,259	\$ 20,827,150	\$ 18,620,743	\$ 18,721,793	\$ (1,639,516)	\$ (2,105,357)
Kewaunee	1,007	\$ 9,456	\$ 9,868,600	\$ 10,151,064	\$ 9,063,000	\$ 9,113,350	\$ (805,600)	\$ (1,037,714)
Kiel Area	1,418	\$ 9,545	\$ 13,924,939	\$ 14,322,688	\$ 12,790,567	\$ 12,861,467	\$ (1,134,372)	\$ (1,461,221)
Kimberly Area	4,215	\$ 9,710	\$ 42,087,614	\$ 43,269,922	\$ 38,677,426	\$ 38,888,176	\$ (3,410,188)	\$ (4,381,745)
Kohler	531	\$ 10,561	\$ 5,753,704	\$ 5,902,650	\$ 5,299,258	\$ 5,325,808	\$ (454,446)	\$ (576,841)
Lacrosse	6,793	\$ 11,165	\$ 77,712,089	\$ 79,617,526	\$ 71,672,569	\$ 72,012,219	\$ (6,039,520)	\$ (7,605,307)
Ladysmith	928	\$ 10,687	\$ 10,172,401	\$ 10,432,705	\$ 9,371,750	\$ 9,418,150	\$ (800,651)	\$ (1,014,555)
Lafarge	245	\$ 11,605	\$ 2,910,677	\$ 2,979,400	\$ 2,686,921	\$ 2,699,171	\$ (223,756)	\$ (280,229)
Lake Geneva-Genoa UHS	1,341	\$ 11,926	\$ 16,362,104	\$ 16,738,255	\$ 15,113,700	\$ 15,180,750	\$ (1,248,404)	\$ (1,557,504)
Lake Geneva J1	2,026	\$ 9,923	\$ 20,661,646	\$ 21,229,939	\$ 18,998,746	\$ 19,100,046	\$ (1,662,900)	\$ (2,129,893)
Lake Holcombe	382	\$ 10,272	\$ 4,028,836	\$ 4,135,987	\$ 3,707,979	\$ 3,727,079	\$ (320,857)	\$ (408,908)
Lake Mills Area	1,335	\$ 10,086	\$ 13,831,735	\$ 14,206,203	\$ 12,724,059	\$ 12,790,809	\$ (1,107,676)	\$ (1,415,394)
Lancaster Community	912	\$ 11,109	\$ 10,381,918	\$ 10,637,734	\$ 9,573,904	\$ 9,619,504	\$ (808,014)	\$ (1,018,230)
Laona	229	\$ 11,142	\$ 2,614,459	\$ 2,678,694	\$ 2,411,153	\$ 2,422,603	\$ (203,306)	\$ (256,091)
Lena	424	\$ 9,737	\$ 4,245,173	\$ 4,364,105	\$ 3,901,500	\$ 3,922,700	\$ (343,673)	\$ (441,405)
Linn J4	111	\$ 15,703	\$ 1,773,604	\$ 1,804,740	\$ 1,647,209	\$ 1,652,759	\$ (126,395)	\$ (151,980)

**Estimated 2011-12 and 2012-13 Revenue Limit Changes to 2010-11 Base Year--Including use of Low Revenue Ceiling
(Comparison of Current Law to Assembly Bill 40/Senate Bill 27)**

School District	2010-11 Base Year		Current Law Change to 2010-11 Base Year		JFC Change to 2010-11 Base Year		JFC Change to Current Law	
	Three Year Average Enrollment	Base Revenue Per Pupil	2011-12 Revenue Limit \$275 Per Pupil	2012-13 Revenue Limit \$280.5 Per Pupil	2011-12 Revenue Limit -5.5% Per Pupil	2012-13 Revenue Limit \$50 Per Pupil	2011-12 Change Compared to Current Law	2012-13 Change Compared to Current Law
	Linn J6	109	\$ 13,849	\$ 1,539,543	\$ 1,570,118	\$ 1,426,542	\$ 1,431,992	\$ (113,001)
Richmond	479	\$ 11,063	\$ 5,431,050	\$ 5,565,410	\$ 5,007,863	\$ 5,031,813	\$ (423,187)	\$ (533,596)
Little Chute Area	1,438	\$ 9,428	\$ 14,092,400	\$ 14,495,759	\$ 12,942,000	\$ 13,013,900	\$ (1,150,400)	\$ (1,481,859)
Lodi	1,657	\$ 9,889	\$ 16,841,218	\$ 17,306,007	\$ 15,484,334	\$ 15,567,184	\$ (1,356,884)	\$ (1,738,823)
Lomira	1,082	\$ 9,696	\$ 10,788,344	\$ 11,091,845	\$ 9,913,796	\$ 9,967,896	\$ (874,548)	\$ (1,123,949)
Loyal	562	\$ 9,624	\$ 5,563,389	\$ 5,721,030	\$ 5,111,356	\$ 5,139,456	\$ (452,033)	\$ (581,574)
Luck	529	\$ 9,456	\$ 5,184,200	\$ 5,332,585	\$ 4,761,000	\$ 4,787,450	\$ (423,200)	\$ (545,135)
Luxemburg-Casco	1,921	\$ 9,400	\$ 18,825,800	\$ 19,364,641	\$ 17,289,000	\$ 17,385,050	\$ (1,536,800)	\$ (1,979,591)
Madison Metropolitan	25,087	\$ 11,152	\$ 286,666,323	\$ 293,703,227	\$ 264,380,287	\$ 265,634,637	\$ (22,286,036)	\$ (28,068,590)
Manawa	792	\$ 9,400	\$ 7,761,600	\$ 7,983,756	\$ 7,128,000	\$ 7,167,600	\$ (633,600)	\$ (816,156)
Manitowoc	5,481	\$ 9,477	\$ 53,713,800	\$ 55,251,221	\$ 49,329,000	\$ 49,603,050	\$ (4,384,800)	\$ (5,648,171)
Maple	1,410	\$ 9,416	\$ 13,818,000	\$ 14,213,505	\$ 12,690,000	\$ 12,760,500	\$ (1,128,000)	\$ (1,453,005)
Marathon City	646	\$ 10,010	\$ 6,644,410	\$ 6,825,613	\$ 6,111,085	\$ 6,143,385	\$ (533,325)	\$ (682,228)
Marinette	2,212	\$ 9,414	\$ 21,677,600	\$ 22,298,066	\$ 19,908,000	\$ 20,018,600	\$ (1,769,600)	\$ (2,279,466)
Marion	542	\$ 9,387	\$ 5,311,600	\$ 5,463,631	\$ 4,878,000	\$ 4,905,100	\$ (433,600)	\$ (558,531)
Markesan	768	\$ 9,385	\$ 7,526,400	\$ 7,741,824	\$ 6,912,000	\$ 6,950,400	\$ (614,400)	\$ (791,424)
Marshall	1,205	\$ 9,789	\$ 12,126,590	\$ 12,464,593	\$ 11,146,479	\$ 11,206,729	\$ (980,111)	\$ (1,257,863)
Marshfield	3,951	\$ 9,475	\$ 38,719,800	\$ 39,828,056	\$ 35,559,000	\$ 35,756,550	\$ (3,160,800)	\$ (4,071,506)
Mauston	1,482	\$ 10,175	\$ 15,486,520	\$ 15,902,221	\$ 14,249,628	\$ 14,323,728	\$ (1,236,892)	\$ (1,578,493)
Mayville	1,168	\$ 10,006	\$ 12,008,748	\$ 12,336,372	\$ 11,044,728	\$ 11,103,128	\$ (964,020)	\$ (1,233,244)
McFarland	2,009	\$ 10,862	\$ 22,374,977	\$ 22,938,502	\$ 20,622,265	\$ 20,722,715	\$ (1,752,712)	\$ (2,215,786)
Medford Area	2,059	\$ 9,401	\$ 20,178,200	\$ 20,755,750	\$ 18,531,000	\$ 18,633,950	\$ (1,647,200)	\$ (2,121,800)
Mellen	288	\$ 10,693	\$ 3,158,784	\$ 3,239,568	\$ 2,910,205	\$ 2,924,605	\$ (248,579)	\$ (314,963)
Melrose-Mindoro	741	\$ 10,394	\$ 7,905,916	\$ 8,113,767	\$ 7,278,526	\$ 7,315,576	\$ (627,390)	\$ (798,190)
Menasha	3,672	\$ 9,823	\$ 37,080,599	\$ 38,110,595	\$ 34,086,891	\$ 34,270,491	\$ (2,993,708)	\$ (3,840,104)
Menominee Indian	902	\$ 10,852	\$ 10,036,499	\$ 10,289,510	\$ 9,250,081	\$ 9,295,181	\$ (786,418)	\$ (994,329)
Menomonee Falls	4,027	\$ 11,487	\$ 47,367,533	\$ 48,497,107	\$ 43,715,809	\$ 43,917,159	\$ (3,651,724)	\$ (4,579,947)
Menomonie Area	3,273	\$ 10,011	\$ 33,666,048	\$ 34,584,125	\$ 30,963,859	\$ 31,127,509	\$ (2,702,189)	\$ (3,456,615)
Mequon-Thiensville	3,603	\$ 11,044	\$ 40,784,086	\$ 41,794,728	\$ 37,604,619	\$ 37,784,769	\$ (3,179,467)	\$ (4,009,959)
Mercer	155	\$ 10,319	\$ 1,642,140	\$ 1,685,618	\$ 1,511,542	\$ 1,519,292	\$ (130,598)	\$ (166,326)
Merrill Area	3,047	\$ 9,400	\$ 29,860,600	\$ 30,715,284	\$ 27,423,000	\$ 27,575,350	\$ (2,437,600)	\$ (3,139,934)
Swallow	564	\$ 10,737	\$ 6,210,864	\$ 6,369,066	\$ 5,722,699	\$ 5,750,899	\$ (488,165)	\$ (618,167)
North Lake	344	\$ 10,120	\$ 3,575,921	\$ 3,672,413	\$ 3,289,847	\$ 3,307,047	\$ (286,074)	\$ (365,366)
Merton Community	939	\$ 9,615	\$ 9,286,857	\$ 9,550,247	\$ 8,532,061	\$ 8,579,011	\$ (754,796)	\$ (971,236)
Stone Bank School District	298	\$ 11,198	\$ 3,418,880	\$ 3,502,469	\$ 3,153,398	\$ 3,168,298	\$ (265,482)	\$ (334,171)
Middleton-Cross Plains	5,872	\$ 10,693	\$ 64,403,636	\$ 66,050,732	\$ 59,335,454	\$ 59,629,054	\$ (5,068,182)	\$ (6,421,678)
Milton	3,368	\$ 9,610	\$ 33,291,700	\$ 34,236,424	\$ 30,585,411	\$ 30,753,811	\$ (2,706,289)	\$ (3,482,613)
Milwaukee	85,448	\$ 10,104	\$ 886,829,408	\$ 910,797,572	\$ 815,847,754	\$ 820,120,154	\$ (70,981,654)	\$ (90,677,418)
Mineral Point	761	\$ 9,923	\$ 7,760,701	\$ 7,974,162	\$ 7,136,095	\$ 7,174,145	\$ (624,606)	\$ (800,016)
Minocqua J1	554	\$ 11,261	\$ 6,390,680	\$ 6,546,077	\$ 5,895,221	\$ 5,922,921	\$ (495,459)	\$ (623,156)
Lakeland UHS	839	\$ 13,241	\$ 11,339,708	\$ 11,575,048	\$ 10,497,990	\$ 10,539,940	\$ (841,718)	\$ (1,035,108)
Northwood	404	\$ 10,893	\$ 4,511,838	\$ 4,625,160	\$ 4,158,698	\$ 4,178,898	\$ (353,140)	\$ (446,262)
Mishicot	933	\$ 9,400	\$ 9,143,400	\$ 9,405,107	\$ 8,397,000	\$ 8,443,650	\$ (746,400)	\$ (961,457)
Mondovi	1,050	\$ 9,397	\$ 10,290,000	\$ 10,584,525	\$ 9,450,000	\$ 9,502,500	\$ (840,000)	\$ (1,082,025)
Monona Grove	2,896	\$ 11,010	\$ 32,682,460	\$ 33,494,788	\$ 30,132,329	\$ 30,277,129	\$ (2,550,131)	\$ (3,217,659)
Monroe	2,512	\$ 10,318	\$ 26,609,566	\$ 27,314,182	\$ 24,493,231	\$ 24,618,831	\$ (2,116,335)	\$ (2,695,351)
Montello	737	\$ 9,400	\$ 7,222,600	\$ 7,429,329	\$ 6,633,000	\$ 6,669,850	\$ (589,600)	\$ (759,479)
Monticello	403	\$ 10,060	\$ 4,164,844	\$ 4,277,886	\$ 3,831,047	\$ 3,851,197	\$ (333,797)	\$ (426,688)

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	Three Year Average Enrollment	Base Revenue Per Pupil	2011-12 Revenue Limit \$275 Per Pupil	2012-13 Revenue Limit \$280.5 Per Pupil	2011-12 Revenue Limit -5.5% Per Pupil	2012-13 Revenue Limit \$50 Per Pupil	2011-12 Change Compared to Current Law	2012-13 Change Compared to Current Law
	Mosinee	2,145	\$ 10,076	\$ 22,203,757	\$ 22,805,430	\$ 20,425,123	\$ 20,532,373	\$ (1,778,634)
Mount Horeb Area	2,300	\$ 9,414	\$ 22,540,000	\$ 23,185,150	\$ 20,700,000	\$ 20,815,000	\$ (1,840,000)	\$ (2,370,150)
Mukwonago	4,952	\$ 9,400	\$ 48,529,600	\$ 49,918,636	\$ 44,568,000	\$ 44,815,600	\$ (3,961,600)	\$ (5,103,036)
Riverdale	708	\$ 9,468	\$ 6,938,400	\$ 7,136,994	\$ 6,372,000	\$ 6,407,400	\$ (566,400)	\$ (729,594)
Muskego-Norway	4,848	\$ 10,461	\$ 52,048,952	\$ 53,408,816	\$ 47,926,407	\$ 48,168,807	\$ (4,122,545)	\$ (5,240,009)
Lake Country	452	\$ 11,327	\$ 5,244,050	\$ 5,370,836	\$ 4,838,163	\$ 4,860,763	\$ (405,887)	\$ (510,073)
Necedah Area	782	\$ 9,878	\$ 7,939,528	\$ 8,158,879	\$ 7,299,633	\$ 7,338,733	\$ (639,895)	\$ (820,146)
Neenah	6,399	\$ 9,821	\$ 64,605,402	\$ 66,400,322	\$ 59,389,193	\$ 59,709,143	\$ (5,216,209)	\$ (6,691,178)
Neillsville	1,017	\$ 9,453	\$ 9,966,600	\$ 10,251,869	\$ 9,153,000	\$ 9,203,850	\$ (813,600)	\$ (1,048,019)
Nekoosa	1,338	\$ 9,491	\$ 13,112,400	\$ 13,487,709	\$ 12,042,000	\$ 12,108,900	\$ (1,070,400)	\$ (1,378,809)
Neosho J3	209	\$ 10,131	\$ 2,174,783	\$ 2,233,408	\$ 2,000,855	\$ 2,011,305	\$ (173,928)	\$ (222,102)
New Auburn	306	\$ 10,546	\$ 3,311,236	\$ 3,397,069	\$ 3,049,597	\$ 3,064,897	\$ (261,639)	\$ (332,172)
New Berlin	4,625	\$ 11,546	\$ 54,670,959	\$ 55,968,272	\$ 50,462,117	\$ 50,693,367	\$ (4,208,843)	\$ (5,274,905)
New Glarus	837	\$ 10,739	\$ 9,218,492	\$ 9,453,271	\$ 8,493,960	\$ 8,535,810	\$ (724,532)	\$ (917,461)
New Holstein	1,191	\$ 9,390	\$ 11,671,800	\$ 12,005,876	\$ 10,719,000	\$ 10,778,550	\$ (952,800)	\$ (1,227,326)
New Lisbon	638	\$ 9,764	\$ 6,405,069	\$ 6,584,028	\$ 5,886,987	\$ 5,918,887	\$ (518,082)	\$ (665,141)
New London	2,464	\$ 9,575	\$ 24,271,331	\$ 24,962,483	\$ 22,296,065	\$ 22,419,265	\$ (1,975,266)	\$ (2,543,218)
New Richmond	2,980	\$ 9,591	\$ 29,401,984	\$ 30,237,874	\$ 27,010,445	\$ 27,159,445	\$ (2,391,539)	\$ (3,078,429)
Niagara	407	\$ 10,086	\$ 4,217,053	\$ 4,331,217	\$ 3,879,345	\$ 3,899,695	\$ (337,708)	\$ (431,522)
Norris	61	\$ 7,898	\$ 597,800	\$ 614,911	\$ 549,000	\$ 552,050	\$ (48,800)	\$ (62,861)
North Fond Du Lac	1,221	\$ 9,478	\$ 11,965,800	\$ 12,308,291	\$ 10,989,000	\$ 11,050,050	\$ (976,800)	\$ (1,258,241)
Norwalk-Ontario-Wilton	679	\$ 10,189	\$ 7,105,260	\$ 7,295,720	\$ 6,538,017	\$ 6,571,967	\$ (567,243)	\$ (723,753)
Norway J7	85	\$ 12,146	\$ 1,055,743	\$ 1,079,586	\$ 975,588	\$ 979,838	\$ (80,155)	\$ (99,748)
Oak Creek-Franklin	5,839	\$ 9,804	\$ 58,851,865	\$ 60,489,705	\$ 54,097,576	\$ 54,389,526	\$ (4,754,289)	\$ (6,100,178)
Oakfield	525	\$ 9,681	\$ 5,227,131	\$ 5,374,394	\$ 4,803,204	\$ 4,829,454	\$ (423,927)	\$ (544,939)
Oconomowoc Area	4,942	\$ 10,128	\$ 51,411,025	\$ 52,797,256	\$ 47,299,133	\$ 47,546,233	\$ (4,111,892)	\$ (5,251,023)
Oconto	1,178	\$ 9,452	\$ 11,544,400	\$ 11,874,829	\$ 10,602,000	\$ 10,660,900	\$ (942,400)	\$ (1,213,929)
Oconto Falls	1,841	\$ 9,549	\$ 18,085,986	\$ 18,602,387	\$ 16,612,818	\$ 16,704,868	\$ (1,473,168)	\$ (1,897,519)
Omro	1,278	\$ 9,552	\$ 12,559,123	\$ 12,917,602	\$ 11,536,250	\$ 11,600,150	\$ (1,022,873)	\$ (1,317,452)
Onalaska	2,861	\$ 9,473	\$ 28,037,800	\$ 28,840,311	\$ 25,749,000	\$ 25,892,050	\$ (2,288,800)	\$ (2,948,261)
Oostburg	1,022	\$ 9,397	\$ 10,015,600	\$ 10,302,271	\$ 9,198,000	\$ 9,249,100	\$ (817,600)	\$ (1,053,171)
Oregon	3,619	\$ 10,664	\$ 39,588,004	\$ 40,603,134	\$ 36,470,163	\$ 36,651,113	\$ (3,117,841)	\$ (3,952,020)
Parkview	1,039	\$ 10,205	\$ 10,888,730	\$ 11,180,170	\$ 10,019,835	\$ 10,071,785	\$ (868,895)	\$ (1,108,384)
Osceola	1,787	\$ 9,378	\$ 17,512,600	\$ 18,013,854	\$ 16,083,000	\$ 16,172,350	\$ (1,429,600)	\$ (1,841,504)
Oshkosh Area	10,024	\$ 9,433	\$ 98,235,200	\$ 101,046,932	\$ 90,216,000	\$ 90,717,200	\$ (8,019,200)	\$ (10,329,732)
Osseo-Fairchild	995	\$ 9,719	\$ 9,943,771	\$ 10,222,869	\$ 9,138,289	\$ 9,188,039	\$ (805,482)	\$ (1,034,830)
Owen-Withee	557	\$ 9,428	\$ 5,458,600	\$ 5,614,839	\$ 5,013,000	\$ 5,040,850	\$ (445,600)	\$ (573,989)
Palmyra-Eagle Area	1,258	\$ 9,971	\$ 12,889,921	\$ 13,242,790	\$ 11,854,059	\$ 11,916,959	\$ (1,035,862)	\$ (1,325,831)
Pardeeville Area	926	\$ 9,429	\$ 9,074,800	\$ 9,334,543	\$ 8,334,000	\$ 8,380,300	\$ (740,800)	\$ (954,243)
Paris J1	187	\$ 10,870	\$ 2,084,085	\$ 2,136,539	\$ 1,920,864	\$ 1,930,214	\$ (163,221)	\$ (206,325)
Beecher-Dunbar-Pembine	251	\$ 11,508	\$ 2,957,549	\$ 3,027,955	\$ 2,729,656	\$ 2,742,206	\$ (227,893)	\$ (285,748)
Pepin Area	254	\$ 13,890	\$ 3,597,806	\$ 3,669,053	\$ 3,333,918	\$ 3,346,618	\$ (263,888)	\$ (322,435)
Peshtigo	1,144	\$ 9,424	\$ 11,211,200	\$ 11,532,092	\$ 10,296,000	\$ 10,353,200	\$ (915,200)	\$ (1,178,892)
Pewaukee	2,266	\$ 10,782	\$ 25,055,514	\$ 25,691,127	\$ 23,088,581	\$ 23,201,881	\$ (1,966,933)	\$ (2,489,246)
Phelps	142	\$ 11,627	\$ 1,690,060	\$ 1,729,891	\$ 1,560,204	\$ 1,567,304	\$ (129,856)	\$ (162,587)
Phillips	883	\$ 9,399	\$ 8,653,400	\$ 8,901,082	\$ 7,947,000	\$ 7,991,150	\$ (706,400)	\$ (909,932)
Pittsville	635	\$ 10,300	\$ 6,714,878	\$ 6,892,996	\$ 6,180,538	\$ 6,212,288	\$ (534,340)	\$ (680,707)
Tri-County Area	702	\$ 9,725	\$ 7,020,043	\$ 7,216,954	\$ 6,451,507	\$ 6,486,607	\$ (568,536)	\$ (730,347)

**Estimated 2011-12 and 2012-13 Revenue Limit Changes to 2010-11 Base Year--Including use of Low Revenue Ceiling
(Comparison of Current Law to Assembly Bill 40/Senate Bill 27)**

School District	2010-11 Base Year		Current Law Change to 2010-11 Base Year		JFC Change to 2010-11 Base Year		JFC Change to Current Law	
	Three Year Average Enrollment	Base Revenue Per Pupil	2011-12 Revenue Limit \$275 Per Pupil	2012-13 Revenue Limit \$280.5 Per Pupil	2011-12 Revenue Limit -5.5% Per Pupil	2012-13 Revenue Limit \$50 Per Pupil	2011-12 Change Compared to Current Law	2012-13 Change Compared to Current Law
	Platteville	1,392	\$ 10,623	\$ 15,170,211	\$ 15,560,667	\$ 13,974,107	\$ 14,043,707	\$ (1,196,104)
Plum City	291	\$ 10,346	\$ 3,090,601	\$ 3,172,227	\$ 2,844,994	\$ 2,859,544	\$ (245,607)	\$ (312,682)
Plymouth	2,362	\$ 9,422	\$ 23,147,600	\$ 23,810,141	\$ 21,258,000	\$ 21,376,100	\$ (1,889,600)	\$ (2,434,041)
Portage Community	2,463	\$ 9,452	\$ 24,137,400	\$ 24,828,272	\$ 22,167,000	\$ 22,290,150	\$ (1,970,400)	\$ (2,538,122)
Port Edwards	461	\$ 11,065	\$ 5,227,538	\$ 5,356,849	\$ 4,820,221	\$ 4,843,271	\$ (407,317)	\$ (513,577)
Port Washington-Saukville	2,689	\$ 10,420	\$ 28,760,065	\$ 29,514,330	\$ 26,479,470	\$ 26,613,920	\$ (2,280,595)	\$ (2,900,409)
South Shore	197	\$ 12,312	\$ 2,479,549	\$ 2,534,808	\$ 2,291,979	\$ 2,301,829	\$ (187,570)	\$ (232,978)
Potosi	346	\$ 12,099	\$ 4,281,376	\$ 4,378,429	\$ 3,955,984	\$ 3,973,284	\$ (325,392)	\$ (405,145)
Poynette	1,115	\$ 9,532	\$ 10,934,967	\$ 11,247,725	\$ 10,043,781	\$ 10,099,531	\$ (891,186)	\$ (1,148,194)
Prairie Du Chien Area	1,202	\$ 9,433	\$ 11,779,600	\$ 12,116,761	\$ 10,818,000	\$ 10,878,100	\$ (961,600)	\$ (1,238,661)
Prairie Farm	322	\$ 9,939	\$ 3,288,895	\$ 3,379,216	\$ 3,024,327	\$ 3,040,427	\$ (264,568)	\$ (338,789)
Prentice	444	\$ 10,296	\$ 4,693,315	\$ 4,817,857	\$ 4,319,800	\$ 4,342,000	\$ (373,515)	\$ (475,857)
Prescott	1,288	\$ 9,516	\$ 12,622,400	\$ 12,983,684	\$ 11,592,000	\$ 11,656,400	\$ (1,030,400)	\$ (1,327,284)
Princeton	383	\$ 9,400	\$ 3,753,400	\$ 3,860,832	\$ 3,447,000	\$ 3,466,150	\$ (306,400)	\$ (394,682)
Pulaski Community	3,745	\$ 9,683	\$ 37,292,067	\$ 38,342,540	\$ 34,267,755	\$ 34,455,005	\$ (3,024,312)	\$ (3,887,535)
Racine	21,340	\$ 9,854	\$ 216,147,279	\$ 222,133,149	\$ 198,713,353	\$ 199,780,353	\$ (17,433,926)	\$ (22,352,796)
Randall J1	676	\$ 9,478	\$ 6,624,800	\$ 6,814,418	\$ 6,084,000	\$ 6,117,800	\$ (540,800)	\$ (696,618)
Randolph	498	\$ 10,530	\$ 5,380,885	\$ 5,520,574	\$ 4,955,518	\$ 4,980,418	\$ (425,367)	\$ (540,156)
Random Lake	977	\$ 9,449	\$ 9,574,600	\$ 9,848,649	\$ 8,793,000	\$ 8,841,850	\$ (781,600)	\$ (1,006,799)
Raymond #14	374	\$ 11,125	\$ 4,263,633	\$ 4,368,540	\$ 3,931,940	\$ 3,950,640	\$ (331,693)	\$ (417,900)
North Cape	219	\$ 10,730	\$ 2,410,098	\$ 2,471,528	\$ 2,220,630	\$ 2,231,580	\$ (189,468)	\$ (239,947)
Reedsburg	2,561	\$ 9,794	\$ 25,785,648	\$ 26,504,009	\$ 23,701,890	\$ 23,829,940	\$ (2,083,758)	\$ (2,674,068)
Reedsville	675	\$ 10,302	\$ 7,139,605	\$ 7,328,943	\$ 6,571,512	\$ 6,605,262	\$ (568,094)	\$ (723,681)
Rhineland	2,638	\$ 9,871	\$ 26,764,304	\$ 27,504,263	\$ 24,606,710	\$ 24,738,610	\$ (2,157,594)	\$ (2,765,653)
Rib Lake	479	\$ 9,415	\$ 4,694,200	\$ 4,828,560	\$ 4,311,000	\$ 4,334,950	\$ (383,200)	\$ (493,610)
Rice Lake Area	2,377	\$ 10,138	\$ 24,751,353	\$ 25,418,102	\$ 22,772,310	\$ 22,891,160	\$ (1,979,043)	\$ (2,526,941)
Richfield J1	443	\$ 10,135	\$ 4,611,608	\$ 4,735,870	\$ 4,242,846	\$ 4,264,996	\$ (368,762)	\$ (470,874)
Friess Lake	219	\$ 10,457	\$ 2,350,321	\$ 2,411,751	\$ 2,164,140	\$ 2,175,090	\$ (186,181)	\$ (236,660)
Richland	1,379	\$ 9,629	\$ 13,657,506	\$ 14,044,316	\$ 12,547,976	\$ 12,616,926	\$ (1,109,530)	\$ (1,427,389)
Rio Community	494	\$ 9,780	\$ 4,967,408	\$ 5,105,975	\$ 4,565,821	\$ 4,590,521	\$ (401,587)	\$ (515,454)
Ripon Area	1,763	\$ 9,997	\$ 18,108,848	\$ 18,603,370	\$ 16,654,708	\$ 16,742,858	\$ (1,454,140)	\$ (1,860,512)
River Falls	2,981	\$ 9,689	\$ 29,701,324	\$ 30,537,495	\$ 27,293,064	\$ 27,442,114	\$ (2,408,260)	\$ (3,095,381)
River Ridge	533	\$ 10,845	\$ 5,926,912	\$ 6,076,419	\$ 5,462,418	\$ 5,489,068	\$ (464,494)	\$ (587,350)
Rosendale-Brandon	995	\$ 9,776	\$ 10,000,681	\$ 10,279,779	\$ 9,192,064	\$ 9,241,814	\$ (808,617)	\$ (1,037,964)
Rosholt	623	\$ 9,679	\$ 6,201,110	\$ 6,375,862	\$ 5,698,150	\$ 5,729,300	\$ (502,960)	\$ (646,562)
D C Everest Area	5,724	\$ 10,364	\$ 60,895,741	\$ 62,501,323	\$ 56,058,961	\$ 56,345,161	\$ (4,836,780)	\$ (6,156,162)
Rubicon J6	103	\$ 9,614	\$ 1,018,584	\$ 1,047,476	\$ 935,795	\$ 940,945	\$ (82,789)	\$ (106,531)
Saint Croix Falls	1,143	\$ 10,214	\$ 11,989,023	\$ 12,309,635	\$ 11,032,595	\$ 11,089,745	\$ (956,428)	\$ (1,219,890)
Saint Francis	911	\$ 10,415	\$ 9,738,535	\$ 9,994,071	\$ 8,966,171	\$ 9,011,721	\$ (772,364)	\$ (982,350)
Central/Westosha UHS	1,235	\$ 10,698	\$ 13,551,497	\$ 13,897,915	\$ 12,485,223	\$ 12,546,973	\$ (1,066,274)	\$ (1,350,942)
Salem	1,105	\$ 9,392	\$ 10,829,000	\$ 11,138,953	\$ 9,945,000	\$ 10,000,250	\$ (884,000)	\$ (1,138,703)
Sauk Prairie	2,646	\$ 9,998	\$ 27,182,049	\$ 27,924,252	\$ 24,999,417	\$ 25,131,717	\$ (2,182,632)	\$ (2,792,535)
Seneca	265	\$ 12,362	\$ 3,348,675	\$ 3,423,008	\$ 3,095,632	\$ 3,108,882	\$ (253,043)	\$ (314,126)
Sevastopol	586	\$ 11,033	\$ 6,626,771	\$ 6,791,144	\$ 6,110,013	\$ 6,139,313	\$ (516,758)	\$ (651,831)
Seymour Community	2,488	\$ 9,597	\$ 24,561,408	\$ 25,259,292	\$ 22,563,967	\$ 22,688,367	\$ (1,997,441)	\$ (2,570,925)
Sharon J11	294	\$ 10,790	\$ 3,253,022	\$ 3,335,489	\$ 2,997,704	\$ 3,012,404	\$ (255,318)	\$ (323,085)
Shawano	2,460	\$ 9,462	\$ 24,108,000	\$ 24,798,030	\$ 22,140,000	\$ 22,263,000	\$ (1,968,000)	\$ (2,535,030)
Sheboygan Area	9,892	\$ 10,835	\$ 109,904,176	\$ 112,678,882	\$ 101,288,739	\$ 101,783,339	\$ (8,615,437)	\$ (10,895,543)

**Estimated 2011-12 and 2012-13 Revenue Limit Changes to 2010-11 Base Year--Including use of Low Revenue Ceiling
(Comparison of Current Law to Assembly Bill 40/Senate Bill 27)**

School District	2010-11 Base Year		Current Law Change to 2010-11 Base Year		JFC Change to 2010-11 Base Year		JFC Change to Current Law	
	Three Year Average Enrollment	Base Revenue Per Pupil	2011-12 Revenue Limit \$275 Per Pupil	2012-13 Revenue Limit \$280.5 Per Pupil	2011-12 Revenue Limit -5.5% Per Pupil	2012-13 Revenue Limit \$50 Per Pupil	2011-12 Change Compared to Current Law	2012-13 Change Compared to Current Law
	Sheboygan Falls	1,778	\$ 9,414	\$ 17,424,400	\$ 17,923,129	\$ 16,002,000	\$ 16,090,900	\$ (1,422,400)
Shell Lake	601	\$ 10,499	\$ 6,475,409	\$ 6,643,990	\$ 5,963,075	\$ 5,993,125	\$ (512,334)	\$ (650,865)
Shiocton	774	\$ 9,624	\$ 7,661,919	\$ 7,879,026	\$ 7,039,368	\$ 7,078,068	\$ (622,551)	\$ (800,958)
Shorewood	1,618	\$ 12,101	\$ 20,024,497	\$ 20,478,346	\$ 18,502,671	\$ 18,583,571	\$ (1,521,826)	\$ (1,894,775)
Shullsburg	363	\$ 9,423	\$ 3,557,400	\$ 3,659,222	\$ 3,267,000	\$ 3,285,150	\$ (290,400)	\$ (374,072)
Silver Lake J1	517	\$ 9,467	\$ 5,066,600	\$ 5,211,619	\$ 4,653,000	\$ 4,678,850	\$ (413,600)	\$ (532,769)
Siren	492	\$ 10,234	\$ 5,170,463	\$ 5,308,469	\$ 4,758,231	\$ 4,782,831	\$ (412,232)	\$ (525,638)
Slinger	2,708	\$ 9,416	\$ 26,538,400	\$ 27,297,994	\$ 24,372,000	\$ 24,507,400	\$ (2,166,400)	\$ (2,790,594)
Solon Springs	326	\$ 10,558	\$ 3,531,623	\$ 3,623,066	\$ 3,252,665	\$ 3,268,965	\$ (278,958)	\$ (354,101)
Somerset	1,583	\$ 10,204	\$ 16,588,614	\$ 17,032,646	\$ 15,264,862	\$ 15,344,012	\$ (1,323,752)	\$ (1,688,634)
South Milwaukee	3,075	\$ 10,050	\$ 31,750,160	\$ 32,612,698	\$ 29,204,798	\$ 29,358,548	\$ (2,545,362)	\$ (3,254,150)
Southern Door County	1,171	\$ 9,562	\$ 11,518,587	\$ 11,847,053	\$ 10,580,757	\$ 10,639,307	\$ (937,830)	\$ (1,207,746)
Sparta Area	2,611	\$ 9,453	\$ 25,587,800	\$ 26,320,186	\$ 23,499,000	\$ 23,629,550	\$ (2,088,800)	\$ (2,690,636)
Spencer	805	\$ 9,872	\$ 8,168,323	\$ 8,394,126	\$ 7,509,865	\$ 7,550,115	\$ (658,458)	\$ (844,010)
Spooner	1,331	\$ 9,415	\$ 13,043,800	\$ 13,417,146	\$ 11,979,000	\$ 12,045,550	\$ (1,064,800)	\$ (1,371,596)
River Valley	1,388	\$ 9,440	\$ 13,602,400	\$ 13,991,734	\$ 12,492,000	\$ 12,561,400	\$ (1,110,400)	\$ (1,430,334)
Spring Valley	728	\$ 9,945	\$ 7,440,190	\$ 7,644,394	\$ 6,841,789	\$ 6,878,189	\$ (598,401)	\$ (766,205)
Stanley-Boyd Area	956	\$ 9,083	\$ 9,368,800	\$ 9,636,958	\$ 8,604,000	\$ 8,651,800	\$ (764,800)	\$ (985,158)
Stevens Point Area	7,357	\$ 9,435	\$ 72,098,600	\$ 74,162,239	\$ 66,213,000	\$ 66,580,850	\$ (5,885,600)	\$ (7,581,389)
Stockbridge	243	\$ 10,079	\$ 2,515,956	\$ 2,584,118	\$ 2,314,429	\$ 2,326,579	\$ (201,527)	\$ (257,539)
Stoughton Area	3,417	\$ 9,401	\$ 33,486,600	\$ 34,445,069	\$ 30,753,000	\$ 30,923,850	\$ (2,733,600)	\$ (3,521,219)
Stratford	858	\$ 9,291	\$ 8,408,400	\$ 8,649,069	\$ 7,722,000	\$ 7,764,900	\$ (686,400)	\$ (884,169)
Sturgeon Bay	1,148	\$ 9,467	\$ 11,250,400	\$ 11,572,414	\$ 10,332,000	\$ 10,389,400	\$ (918,400)	\$ (1,183,014)
Sun Prairie Area	6,572	\$ 10,437	\$ 70,396,214	\$ 72,239,660	\$ 64,816,520	\$ 65,145,120	\$ (5,579,694)	\$ (7,094,540)
Superior	4,814	\$ 9,562	\$ 47,357,406	\$ 48,707,733	\$ 43,501,729	\$ 43,742,429	\$ (3,855,677)	\$ (4,965,304)
Suring	488	\$ 9,913	\$ 4,971,939	\$ 5,108,823	\$ 4,571,662	\$ 4,596,062	\$ (400,277)	\$ (512,761)
Thorp	557	\$ 9,573	\$ 5,485,225	\$ 5,641,464	\$ 5,038,790	\$ 5,066,640	\$ (446,436)	\$ (574,824)
Three Lakes	560	\$ 10,226	\$ 5,880,538	\$ 6,037,618	\$ 5,411,577	\$ 5,439,577	\$ (468,961)	\$ (598,041)
Tigerton	310	\$ 10,262	\$ 3,266,352	\$ 3,353,307	\$ 3,006,141	\$ 3,021,641	\$ (260,211)	\$ (331,666)
Tomah Area	3,130	\$ 9,500	\$ 30,674,000	\$ 31,551,965	\$ 28,170,000	\$ 28,326,500	\$ (2,504,000)	\$ (3,225,465)
Tomahawk	1,408	\$ 9,451	\$ 13,798,400	\$ 14,193,344	\$ 12,672,000	\$ 12,742,400	\$ (1,126,400)	\$ (1,450,944)
Flambeau	652	\$ 10,670	\$ 7,135,902	\$ 7,318,788	\$ 6,573,989	\$ 6,606,589	\$ (561,913)	\$ (712,199)
Trevor-Wilmot Consolidated	570	\$ 11,209	\$ 6,546,157	\$ 6,706,042	\$ 6,037,991	\$ 6,066,491	\$ (508,166)	\$ (639,551)
Turtle Lake	480	\$ 9,933	\$ 4,899,638	\$ 5,034,278	\$ 4,505,419	\$ 4,529,419	\$ (394,219)	\$ (504,859)
Twin Lakes #4	450	\$ 10,102	\$ 4,669,855	\$ 4,796,080	\$ 4,296,067	\$ 4,318,567	\$ (373,788)	\$ (477,513)
Two Rivers	1,816	\$ 9,400	\$ 17,796,800	\$ 18,306,188	\$ 16,344,000	\$ 16,434,800	\$ (1,452,800)	\$ (1,871,388)
Union Grove UHS	742	\$ 11,590	\$ 8,804,096	\$ 9,012,227	\$ 8,127,043	\$ 8,164,143	\$ (677,053)	\$ (848,084)
Union Grove J1	693	\$ 10,914	\$ 7,754,067	\$ 7,948,454	\$ 7,147,498	\$ 7,182,148	\$ (606,569)	\$ (766,306)
Valders Area	1,086	\$ 10,212	\$ 11,388,852	\$ 11,693,475	\$ 10,480,239	\$ 10,534,539	\$ (908,613)	\$ (1,158,936)
Verona Area	4,628	\$ 11,099	\$ 52,640,029	\$ 53,938,183	\$ 48,542,120	\$ 48,773,520	\$ (4,097,909)	\$ (5,164,663)
Kickapoo Area	423	\$ 9,999	\$ 4,345,832	\$ 4,464,484	\$ 3,996,882	\$ 4,018,032	\$ (348,950)	\$ (446,451)
Viroqua Area	1,149	\$ 9,650	\$ 11,403,549	\$ 11,725,844	\$ 10,477,754	\$ 10,535,204	\$ (925,795)	\$ (1,190,640)
Wabeno Area	508	\$ 9,950	\$ 5,194,440	\$ 5,336,934	\$ 4,776,727	\$ 4,802,127	\$ (417,713)	\$ (534,807)
Big Foot UHS	523	\$ 12,379	\$ 6,618,283	\$ 6,764,985	\$ 6,118,363	\$ 6,144,513	\$ (499,920)	\$ (620,472)
Walworth J1	538	\$ 9,519	\$ 5,272,400	\$ 5,423,309	\$ 4,842,000	\$ 4,868,900	\$ (430,400)	\$ (554,409)
Washburn	533	\$ 10,718	\$ 5,859,057	\$ 6,008,564	\$ 5,398,294	\$ 5,424,944	\$ (460,763)	\$ (583,619)
Washington	73	\$ 10,858	\$ 812,736	\$ 833,213	\$ 749,065	\$ 752,715	\$ (63,671)	\$ (80,498)
Waterford UHS	1,086	\$ 11,174	\$ 12,433,843	\$ 12,738,466	\$ 11,467,759	\$ 11,522,059	\$ (966,084)	\$ (1,216,407)

**Estimated 2011-12 and 2012-13 Revenue Limit Changes to 2010-11 Base Year--Including use of Low Revenue Ceiling
(Comparison of Current Law to Assembly Bill 40/Senate Bill 27)**

School District	2010-11 Base Year		Current Law Change to 2010-11 Base Year		JFC Change to 2010-11 Base Year		JFC Change to Current Law	
	Three Year Average Enrollment	Base Revenue Per Pupil	2011-12 Revenue Limit \$275 Per Pupil	2012-13 Revenue Limit \$280.5 Per Pupil	2011-12 Revenue Limit -5.5% Per Pupil	2012-13 Revenue Limit \$50 Per Pupil	2011-12 Change Compared to Current Law	2012-13 Change Compared to Current Law
	Washington-Caldwell	236	\$ 10,943	\$ 2,647,338	\$ 2,713,536	\$ 2,440,404	\$ 2,452,204	\$ (206,934)
Waterford Graded	1,584	\$ 10,434	\$ 16,963,259	\$ 17,407,571	\$ 15,618,633	\$ 15,697,833	\$ (1,344,626)	\$ (1,709,738)
Waterloo	884	\$ 10,224	\$ 9,280,833	\$ 9,528,795	\$ 8,540,660	\$ 8,584,860	\$ (740,173)	\$ (943,935)
Watertown	3,983	\$ 9,629	\$ 39,447,111	\$ 40,564,343	\$ 36,242,429	\$ 36,441,579	\$ (3,204,682)	\$ (4,122,763)
Waukesha	13,068	\$ 10,161	\$ 136,380,139	\$ 140,045,713	\$ 125,483,126	\$ 126,136,526	\$ (10,897,013)	\$ (13,909,187)
Waunakee Community	3,590	\$ 10,285	\$ 37,909,934	\$ 38,916,929	\$ 34,891,929	\$ 35,071,429	\$ (3,018,005)	\$ (3,845,500)
Waupaca	2,333	\$ 8,870	\$ 22,863,400	\$ 23,517,807	\$ 20,997,000	\$ 21,113,650	\$ (1,866,400)	\$ (2,404,157)
Waupun	2,061	\$ 9,559	\$ 20,268,245	\$ 20,846,356	\$ 18,617,899	\$ 18,720,949	\$ (1,650,346)	\$ (2,125,406)
Wausau	8,362	\$ 10,517	\$ 90,244,838	\$ 92,590,379	\$ 83,108,289	\$ 83,526,389	\$ (7,136,549)	\$ (9,063,990)
Wausaukee	548	\$ 9,723	\$ 5,478,635	\$ 5,632,349	\$ 5,034,897	\$ 5,062,297	\$ (443,738)	\$ (570,052)
Wautoma Area	1,475	\$ 9,387	\$ 14,455,000	\$ 14,868,738	\$ 13,275,000	\$ 13,348,750	\$ (1,180,000)	\$ (1,519,988)
Wauwatosa	5,942	\$ 10,628	\$ 64,784,644	\$ 66,451,375	\$ 59,677,317	\$ 59,974,417	\$ (5,107,327)	\$ (6,476,958)
Wauzeka-Steuben	330	\$ 11,819	\$ 3,991,109	\$ 4,083,674	\$ 3,685,839	\$ 3,702,339	\$ (305,270)	\$ (381,335)
Webster	717	\$ 9,850	\$ 7,259,396	\$ 7,460,515	\$ 6,673,801	\$ 6,709,651	\$ (585,595)	\$ (750,864)
West Allis	8,103	\$ 10,170	\$ 84,637,421	\$ 86,910,313	\$ 77,876,602	\$ 78,281,752	\$ (6,760,819)	\$ (8,628,561)
West Bend	6,933	\$ 9,413	\$ 67,943,400	\$ 69,888,107	\$ 62,397,000	\$ 62,743,650	\$ (5,546,400)	\$ (7,144,457)
Westby Area	1,150	\$ 9,609	\$ 11,367,141	\$ 11,689,716	\$ 10,443,093	\$ 10,500,593	\$ (924,048)	\$ (1,189,123)
West Depere	2,810	\$ 10,352	\$ 29,861,903	\$ 30,650,108	\$ 27,489,251	\$ 27,629,751	\$ (2,372,652)	\$ (3,020,357)
Westfield	1,258	\$ 9,392	\$ 12,328,400	\$ 12,681,269	\$ 11,322,000	\$ 11,384,900	\$ (1,006,400)	\$ (1,296,369)
Weston	318	\$ 9,956	\$ 3,253,480	\$ 3,342,679	\$ 2,991,900	\$ 3,007,800	\$ (261,580)	\$ (334,879)
West Salem	1,734	\$ 9,602	\$ 17,127,422	\$ 17,613,809	\$ 15,734,795	\$ 15,821,495	\$ (1,392,627)	\$ (1,792,314)
Weyauwega-Fremont	958	\$ 9,512	\$ 9,388,400	\$ 9,657,119	\$ 8,622,000	\$ 8,669,900	\$ (766,400)	\$ (987,219)
Wheatland J1	463	\$ 9,922	\$ 4,721,160	\$ 4,851,032	\$ 4,341,176	\$ 4,364,326	\$ (379,984)	\$ (486,706)
Whitefish Bay	2,593	\$ 11,616	\$ 30,833,562	\$ 31,560,899	\$ 28,463,871	\$ 28,593,521	\$ (2,369,691)	\$ (2,967,377)
Whitehall	767	\$ 9,893	\$ 7,798,846	\$ 8,013,990	\$ 7,170,589	\$ 7,208,939	\$ (628,257)	\$ (805,051)
White Lake	207	\$ 10,530	\$ 2,236,649	\$ 2,294,713	\$ 2,059,840	\$ 2,070,190	\$ (176,809)	\$ (224,523)
Whitewater	2,031	\$ 9,721	\$ 20,301,690	\$ 20,871,386	\$ 18,657,291	\$ 18,758,841	\$ (1,644,399)	\$ (2,112,545)
Whitnall	2,174	\$ 11,036	\$ 24,590,373	\$ 25,200,180	\$ 22,672,927	\$ 22,781,627	\$ (1,917,446)	\$ (2,418,553)
Wild Rose	702	\$ 9,409	\$ 6,879,600	\$ 7,076,511	\$ 6,318,000	\$ 6,353,100	\$ (561,600)	\$ (723,411)
Williams Bay	518	\$ 12,432	\$ 6,582,256	\$ 6,727,555	\$ 6,085,618	\$ 6,111,518	\$ (496,638)	\$ (616,037)
Wilmot UHS	1,216	\$ 11,414	\$ 14,213,378	\$ 14,554,466	\$ 13,115,634	\$ 13,176,434	\$ (1,097,744)	\$ (1,378,032)
Winneconne Community	1,514	\$ 9,400	\$ 14,837,200	\$ 15,261,877	\$ 13,626,000	\$ 13,701,700	\$ (1,211,200)	\$ (1,560,177)
Winter	367	\$ 10,992	\$ 4,134,899	\$ 4,237,843	\$ 3,812,104	\$ 3,830,454	\$ (322,795)	\$ (407,388)
Wisconsin Dells	1,704	\$ 10,053	\$ 17,598,338	\$ 18,076,310	\$ 16,187,596	\$ 16,272,796	\$ (1,410,742)	\$ (1,803,514)
Wisconsin Rapids	5,514	\$ 9,591	\$ 54,399,919	\$ 55,946,596	\$ 49,974,989	\$ 50,250,689	\$ (4,424,930)	\$ (5,695,907)
Wittenberg-Birnamwood	1,248	\$ 9,424	\$ 12,230,400	\$ 12,580,464	\$ 11,232,000	\$ 11,294,400	\$ (998,400)	\$ (1,286,064)
Wonewoc-Union Center	398	\$ 11,489	\$ 4,682,246	\$ 4,793,885	\$ 4,321,292	\$ 4,341,192	\$ (360,954)	\$ (452,693)
Woodruff J1	474	\$ 10,034	\$ 4,886,594	\$ 5,019,551	\$ 4,494,653	\$ 4,518,353	\$ (391,941)	\$ (501,198)
Wrightstown Community	1,264	\$ 9,590	\$ 12,468,956	\$ 12,823,508	\$ 11,454,684	\$ 11,517,884	\$ (1,014,272)	\$ (1,305,624)
Yorkville J2	332	\$ 10,818	\$ 3,682,793	\$ 3,775,919	\$ 3,393,960	\$ 3,410,560	\$ (288,833)	\$ (365,359)
Totals	849,569		\$ 8,821,606,244	\$ 9,059,910,349	\$ 8,115,423,297	\$ 8,157,901,747	# \$ (706,182,947)	\$ (902,008,602)