

Revenue Cap & Declining Enrollment

Per Pupil Limit & Total Cap

Current Average Revenue Cap Base Per Pupil	\$ 10,984
Governor's Proposed Increase	\$ 350
Proposed 23-24 Average Base Per Pupil	\$ 11,334
Average % Increase	3.19%
Total FTE Statewide	797,929
Governor's Proposed Increase	\$ 350
New Revenue Cap Money	\$279,275,150





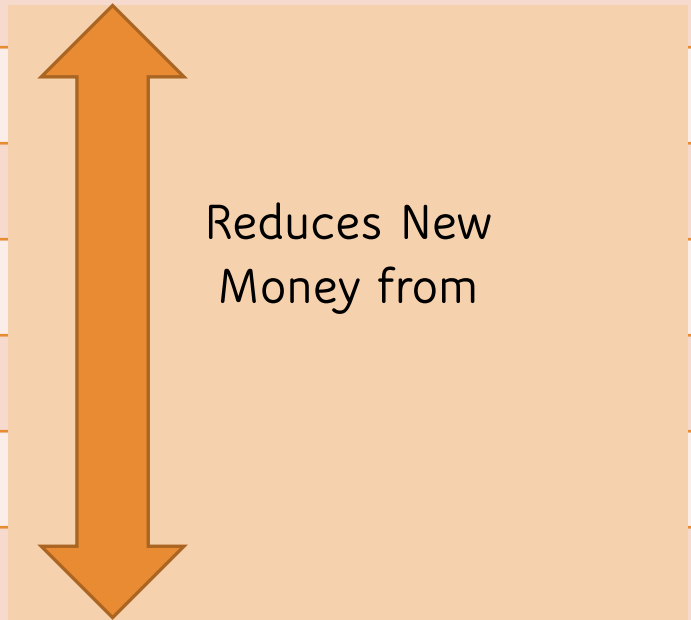
1000 FTE

\$350 New Per Pupil

\$350,000 New
Revenue

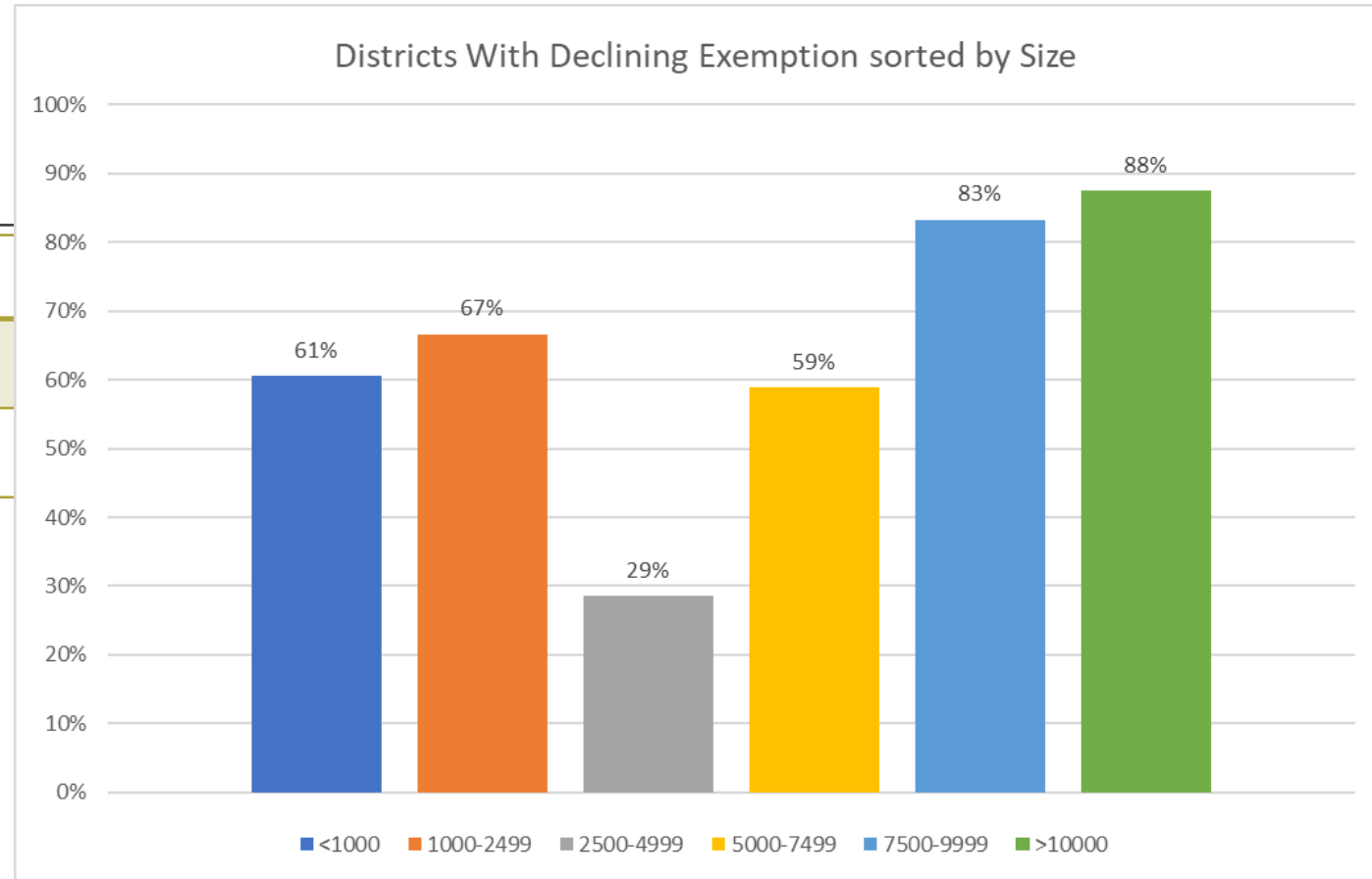
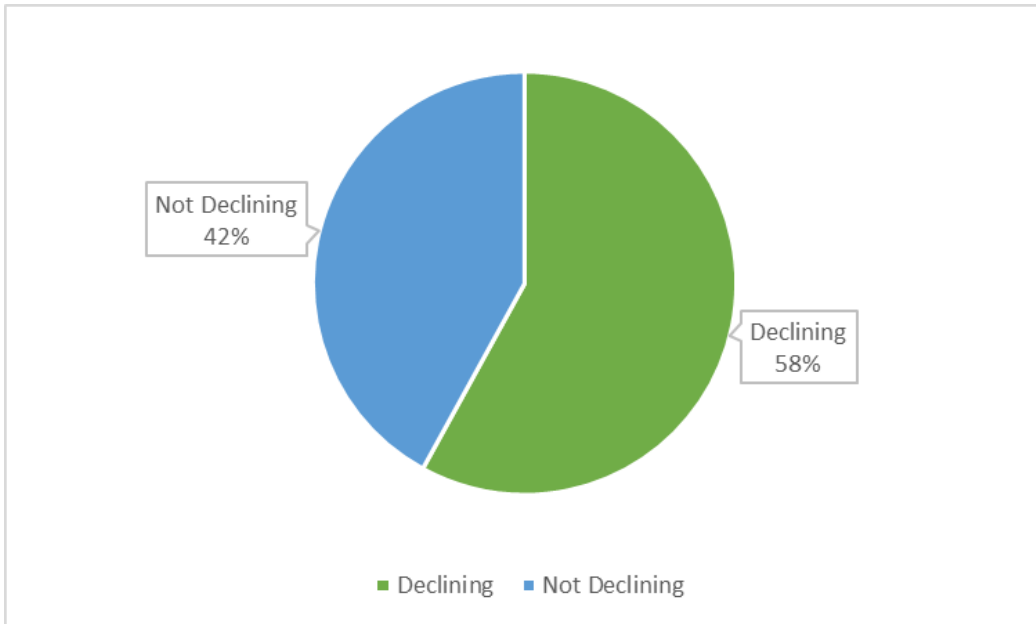
Right?

Actual Projected New Cap Money

New Revenue Cap Money \$350 x Students	\$279,275,150
<i>Less</i>	
Non-Recurring Referenda Expiring	 <p>Reduces New Money from</p>
Non-Recurring Declining Enrollment	
Non-Recurring Energy Efficiency	
Other Non-Recurring	
Hold Harmless	
Actual Projected New Cap Money w/out EE	Approx. \$53,300,000
Actual Projected New Cap Money w EE	Approx. \$133,500,000

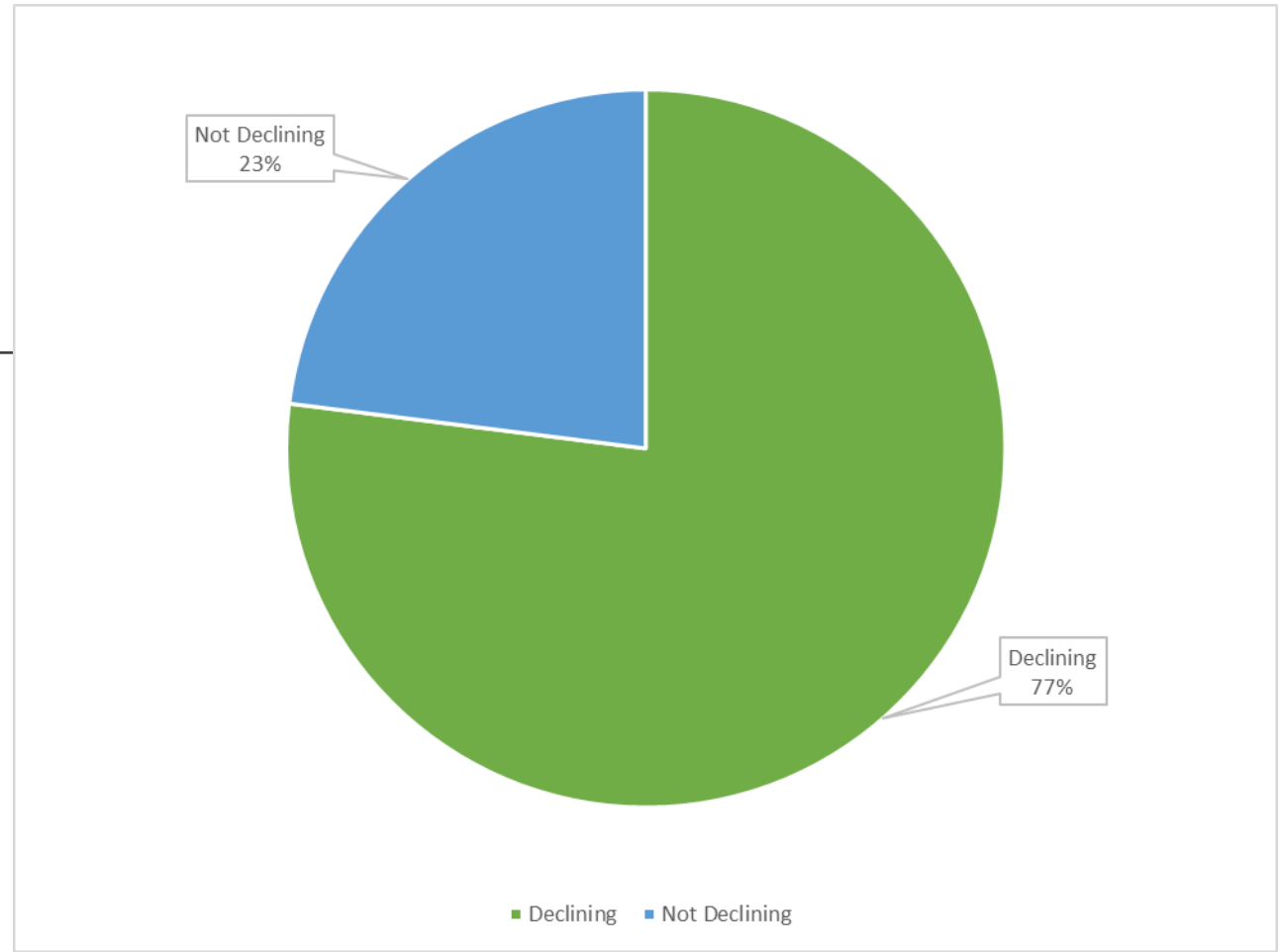
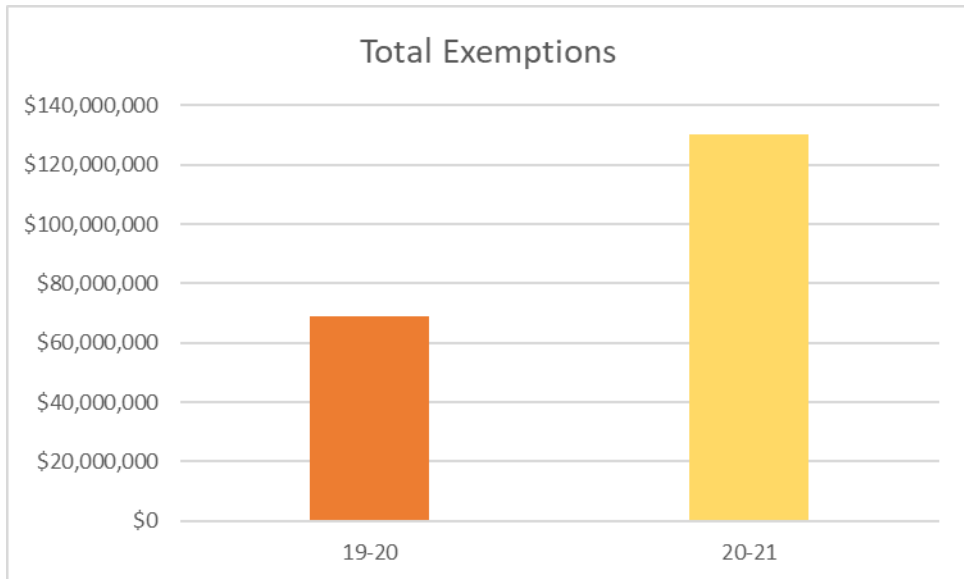
DECLINING ENROLLMENT 2019-2020

Districts with Exemption	249
% of Districts	58%
Total Declining Exemption	\$69,032,630



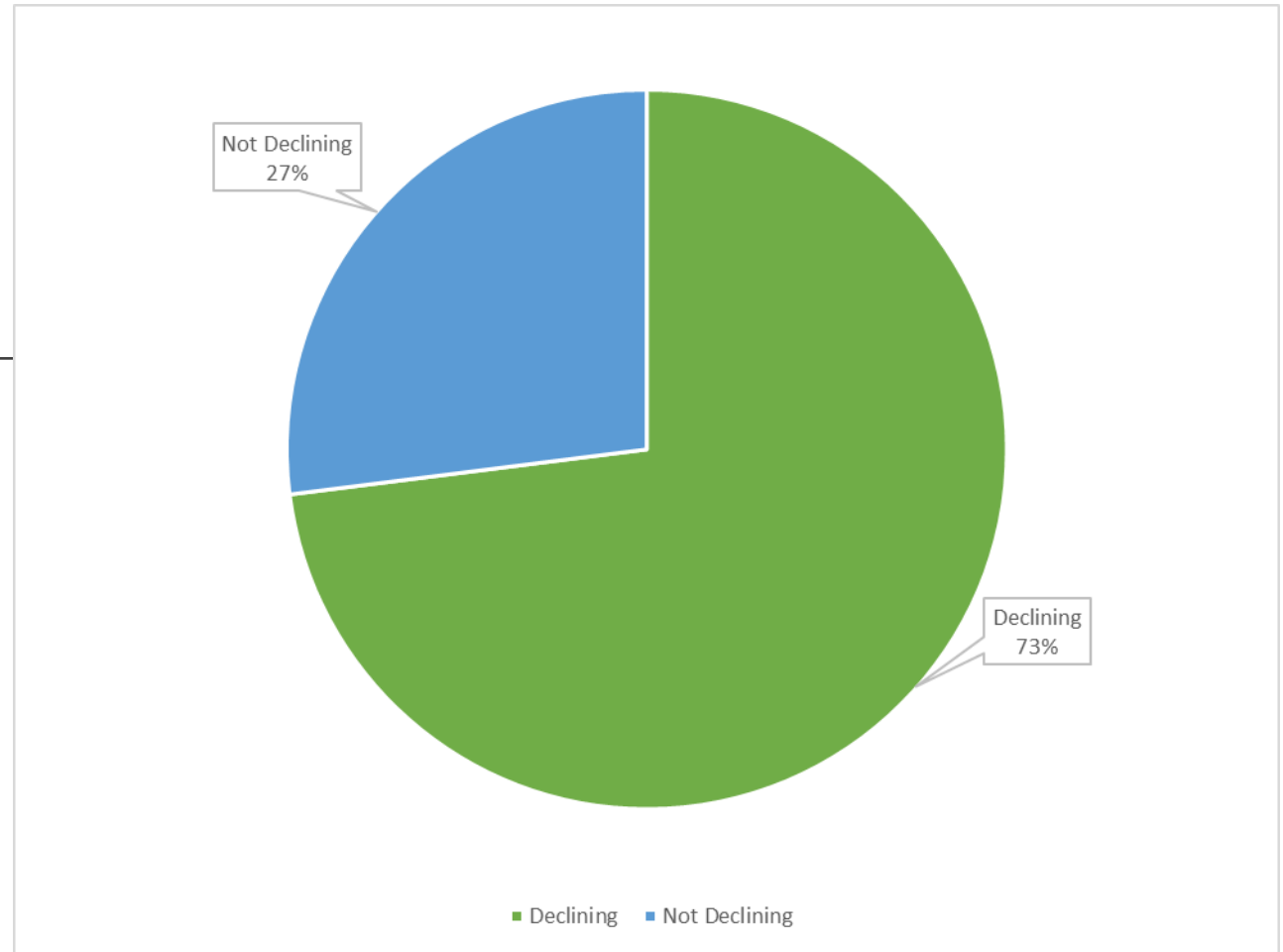
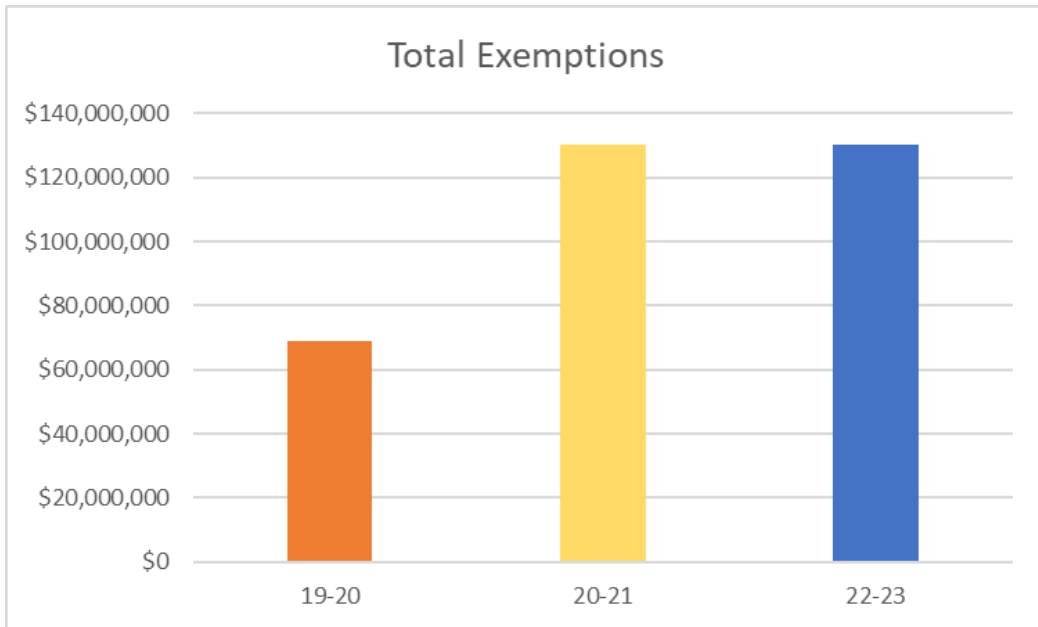
DECLINING ENROLLMENT 2020-2021

Districts	334
% of Districts	77%
Total Declining Exemption	\$130,153,026



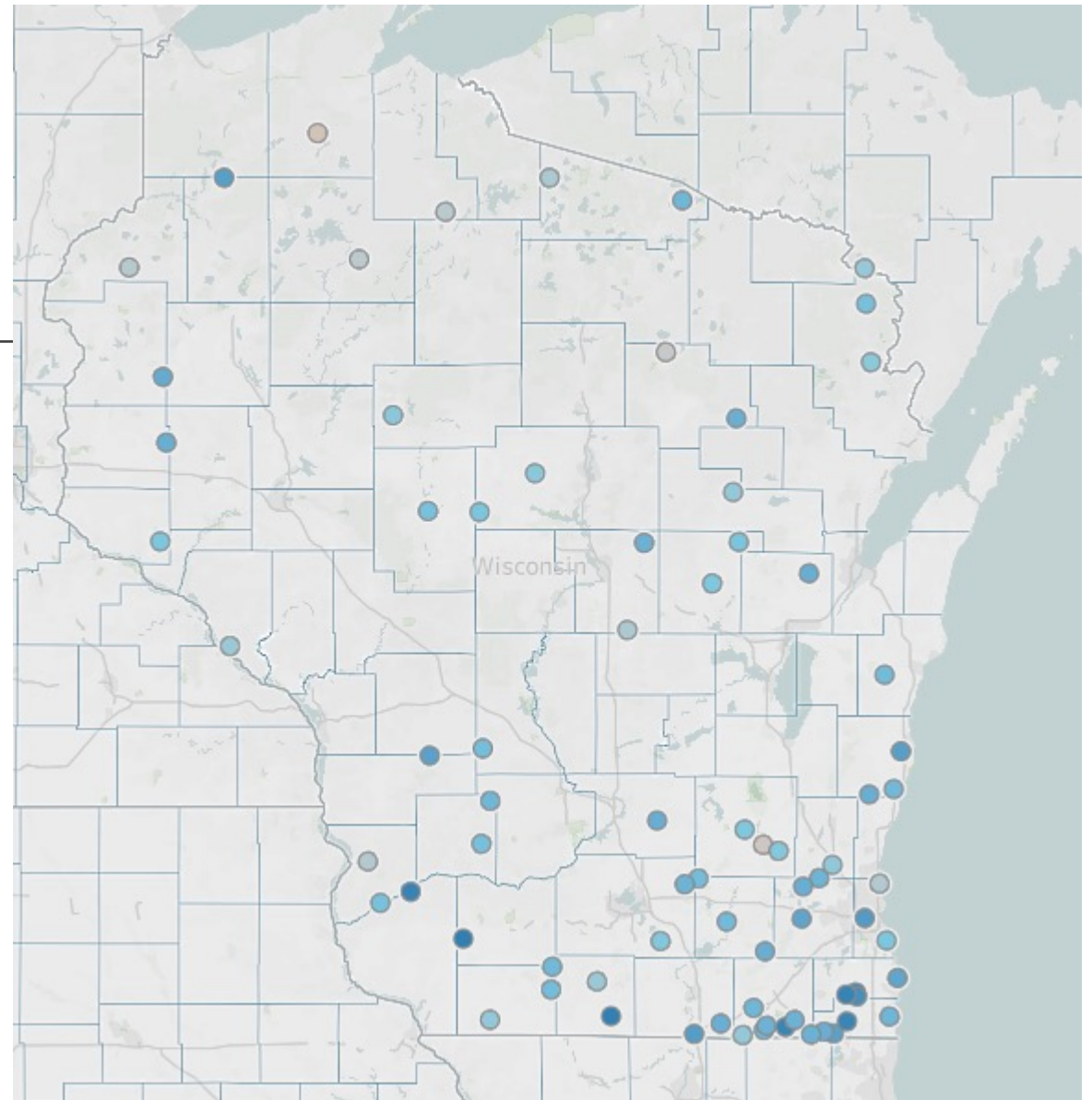
DECLINING ENROLLMENT 2022-2023

Districts with Exemption	314
% of Districts	73%
Total Declining Exemption	\$130,063,922



HOLD HARMLESS 2019-2020

Hold Harmless Exemptions	77
Total Hold Harmless	\$6,468,812
% of Districts	18%



% Difference in EAV

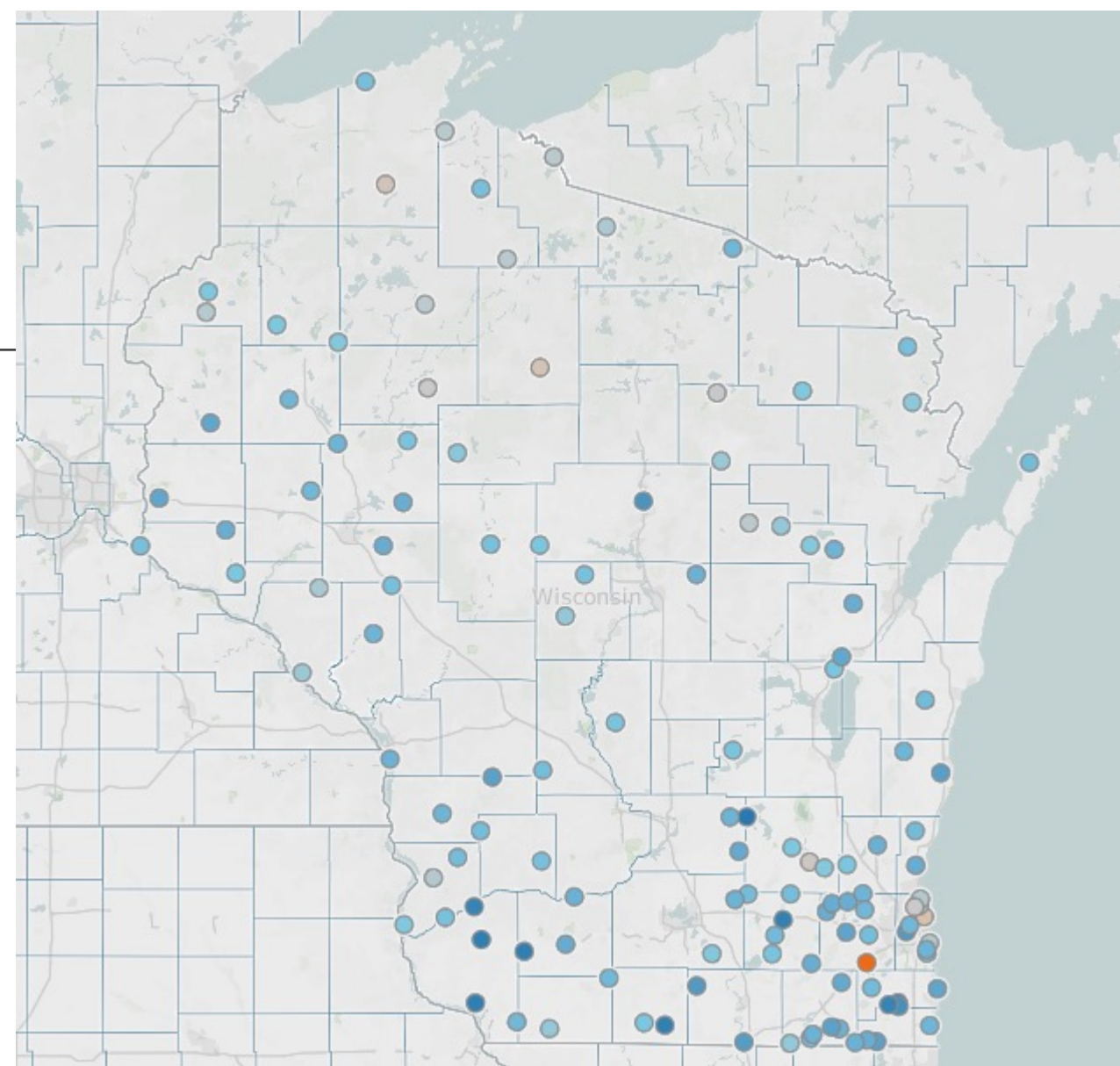
-20.0%



20.0%

HOLD HARMLESS 2020-2021

Hold Harmless Exemptions	131
Hold Harmless Exemption	\$24,189,406
% of Districts	30%
70% Increase in Districts compared to 19-20	
274% Increase in \$ compared to 19-20	

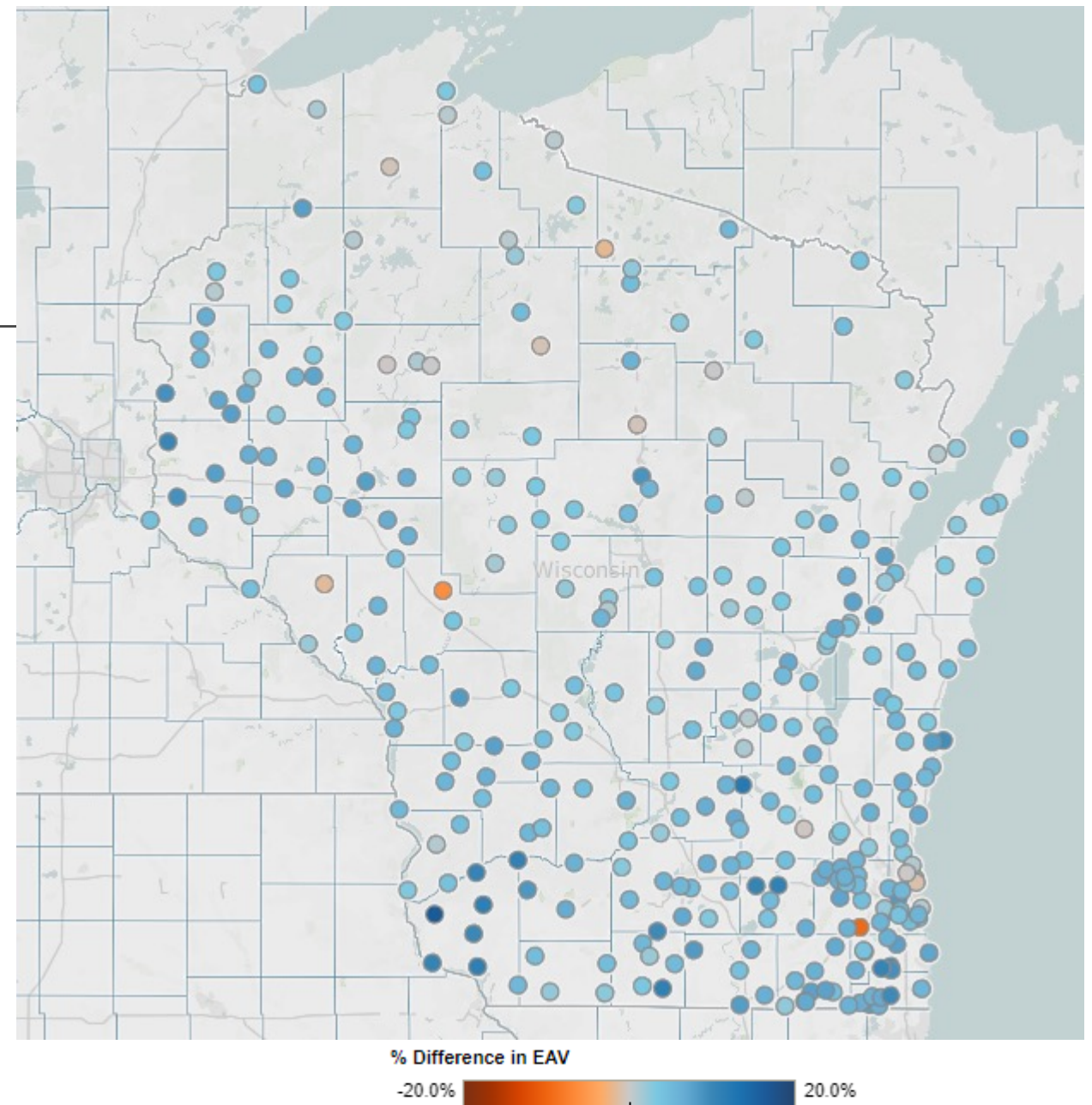


% Difference in EAV

-20.0% 20.0%

HOLD HARMLESS 2022-2023

Hold Harmless Exemptions	316
Hold Harmless Exemption	\$130,011,948
% of Districts	73%
310% Increase in Districts compared to 19-20	
1,910% Increase in \$ compared to 19-20	





**Wait,
What?**

Per Pupil Limit & Total Cap

With trending enrollment and \$350 per pupil, the number of districts qualifying for hold harmless will fall from 316 to 12. The total non-recurring hold harmless will fall from \$130,011,948 to \$580,2226.

A 99.6% reduction in dollars!

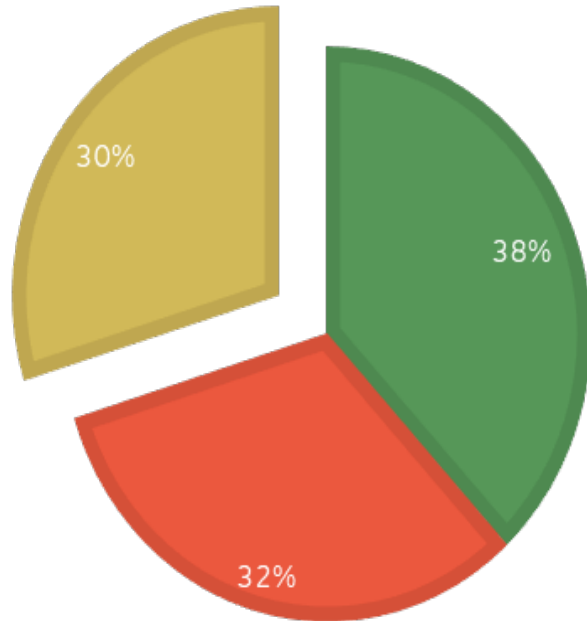
Actual Projected New Cap Money

New Revenue Cap Money \$350 x Students	\$279,275,150
<i>Less</i>	
Non-Recurring Referenda Expiring	
Non-Recurring Declining Enrollment	
Non-Recurring Energy Efficiency	
Other Non-Recurring	
Hold Harmless	
Actual Projected New Cap Money w/out EE	Approx. \$53,300,000
Actual Projected New Cap Money w EE	Approx. \$133,500,000

Winners & Losers – Why & Where are you?

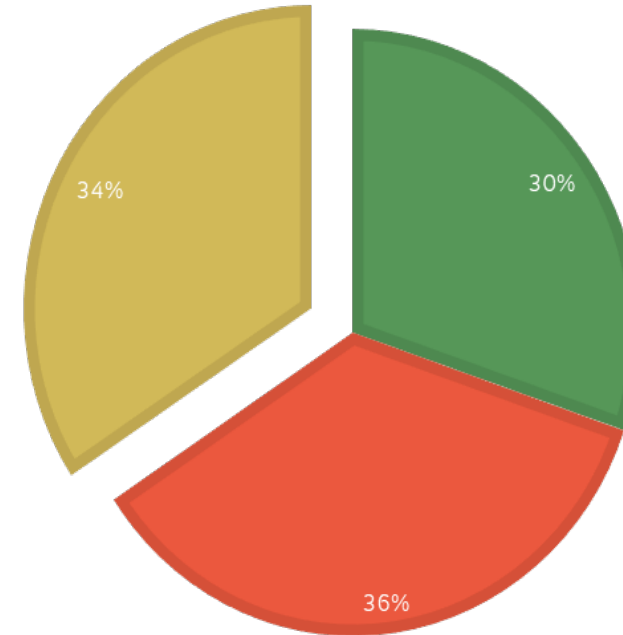
CAP CHANGE W/OUT ENERGY EFFICIENCY

■ Declining Cap ■ Cap Increases <3.19% ■ Cap Increases >3.19%



CAP CHANGE CARRYING ENERGY EFFICIENCY FORWARD

■ Declining Cap ■ Cap Increases <3.19% ■ Cap Increases >3.19%



Footnotes to study

Enrollment	trended to 23-24 using Excel forecast formula
Revenue Cap items 8a, 8b, 8c, 8d, 10d-10i	Carried forward using 22-23 values
Revenue Cap 8e, 10a	Per DPI 23-24 worksheet
10b Declining enrollment	Calculated using enrollment trend
10c Energy Efficiency	Not used, not calculated

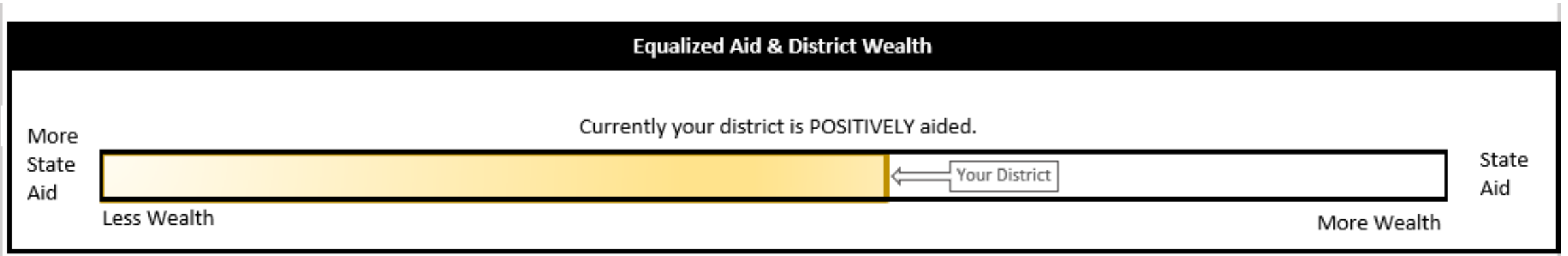
Sample District Projections - Losers

Losers					
District	2022-2023 Revenue Limit	2023-2024 Projeted Limit	\$ Change	% Change	
Amery	\$ 17,221,023	\$ 16,699,083.00	\$ (521,940.00)	-3.03%	
Beaver Dam	\$ 35,353,166	\$ 34,792,906.00	\$ (560,260.00)	-1.58%	
Beloit	\$ 68,884,048	\$ 67,392,159.00	\$ (1,491,889.00)	-2.17%	
East Troy Commu	\$ 18,627,849	\$ 18,277,629.00	\$ (350,220.00)	-1.88%	
Green Bay Area	\$ 237,371,076	\$ 236,811,960.00	\$ (559,116.00)	-0.24%	
Hudson	\$ 66,425,773	\$ 65,536,353.00	\$ (889,420.00)	-1.34%	
Kohler	\$ 5,187,223	\$ 5,032,209.00	\$ (155,014.00)	-2.99%	
La Crosse	\$ 77,380,117	\$ 76,337,010.00	\$ (1,043,107.00)	-1.35%	
New Glarus	\$ 10,427,904	\$ 10,287,972.00	\$ (139,932.00)	-1.34%	
Stoughton Area	\$ 34,679,385	\$ 34,206,398.00	\$ (472,987.00)	-1.36%	

Sample District Projections - Winners

Winners					
District	2022-2023 Revenue Limit	2023-2024 Projeted Limit	\$ Change	% Change	
Altoona	\$ 17,694,096	\$ 18,811,656.00	\$ 1,117,560.00	6.32%	
Beloit Turner	\$ 12,219,729	\$ 12,917,969.00	\$ 698,240.00	5.71%	
Deforest Area	\$ 45,407,446	\$ 47,996,392.00	\$ 2,588,946.00	5.70%	
Elmbrook	\$ 91,698,748	\$ 97,258,067.00	\$ 5,559,319.00	6.06%	
Horicon	\$ 8,594,559	\$ 9,185,017.00	\$ 590,458.00	6.87%	
North Fond Du Lac	\$ 15,142,453	\$ 15,940,506.00	\$ 798,053.00	5.27%	
Platteville	\$ 16,692,251	\$ 17,516,004.00	\$ 823,753.00	4.93%	
River Falls	\$ 33,962,708	\$ 35,477,964.00	\$ 1,515,256.00	4.46%	
Union Grove J1	\$ 6,356,894	\$ 6,850,479.00	\$ 493,585.00	7.76%	
Wonewoc-Union	\$ 4,498,080	\$ 4,740,333.00	\$ 242,253.00	5.39%	

Which way are you moving?

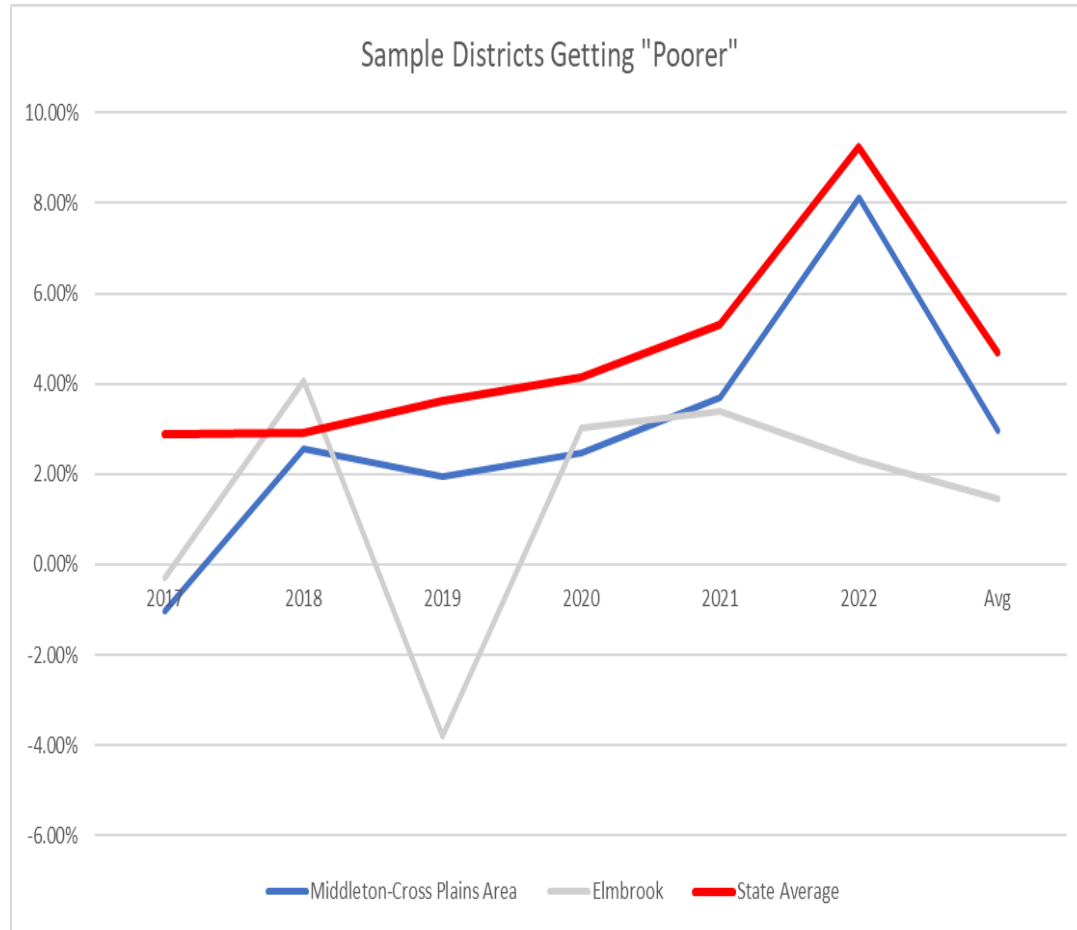


Guess who the winners and losers are in terms of state aid?

Declining Enrollment Districts
Appear wealthier per pupil

Flat & Increasing Enrollment
Appear poorer per pupil

Middleton Cross Plains
Elmbrook



Palmyra Eagle
Beloit

