

WASBO Accounting Conference
20 March 2024

Understanding Aid Worksheets

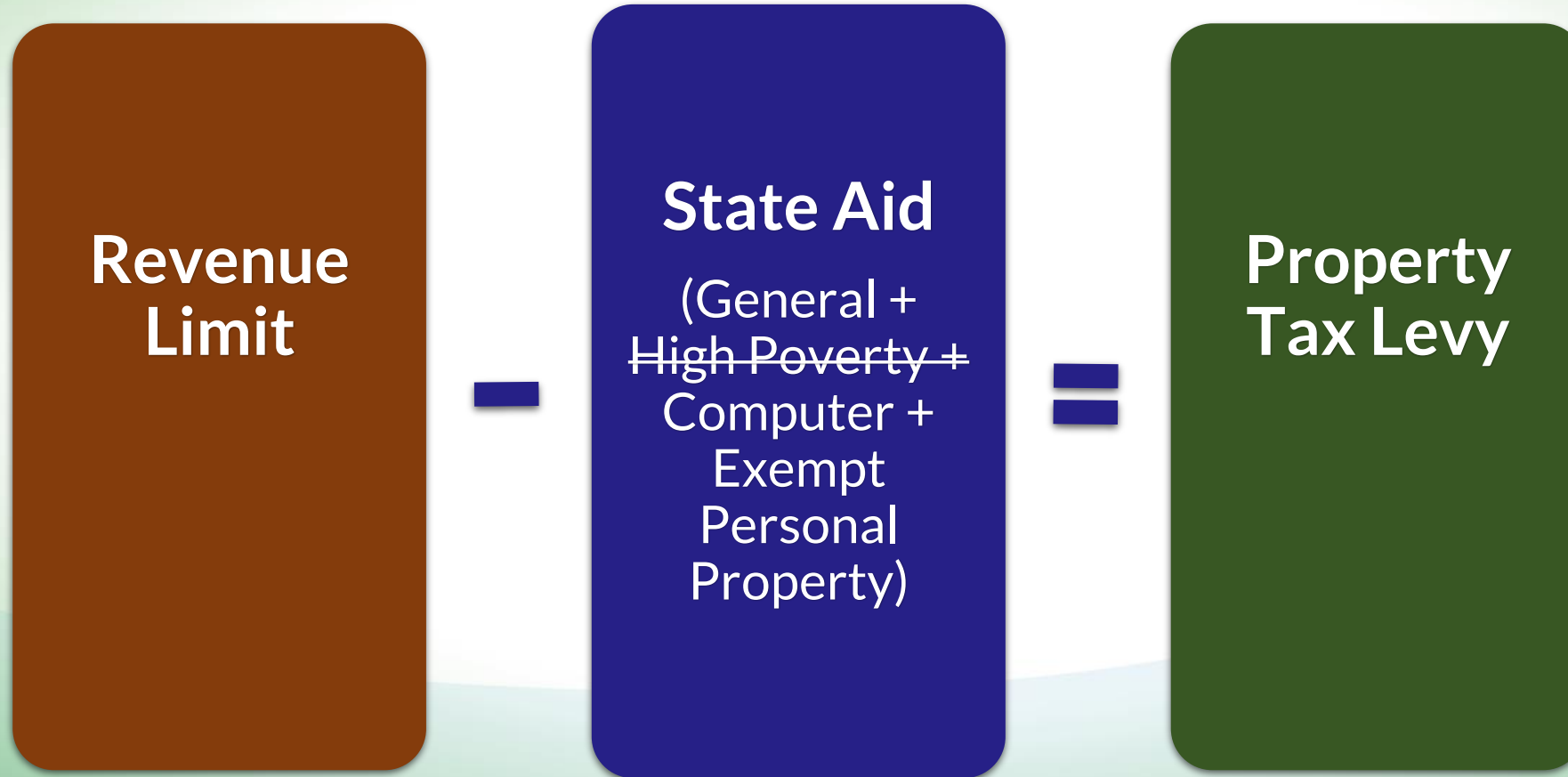
Jennifer Buros, Assistant Director
School Financial Services Team

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School Financial Services Team



WISCONSIN DEPARTMENT OF
Public Instruction
Jill K. Underly, PhD, State Superintendent

The Big Picture



State General Aids

The fundamental purpose of the Equalization Aid formula is to “level the playing field” by providing assistance (distributing aid) to poorer districts (those with lower property value) to make up for what they can’t get from their property tax base.

→ reasonable tax burden

Equalization Aid Factors

What affects the amount of a district's Equalization Aid?

- **District Factors (Prior Year Audited)**
 - Shared cost
 - Membership
 - Equalized property value
- **State Factors**
 - Cost ceilings
 - Guaranteed valuations per member
 - Amount of funding the State puts into the formula

What is Shared Cost?

Shared Cost was developed to be used in the Equalization Aid computation and captures **ONLY** certain elements of the General (10) and Debt Service (38 and 39) Funds.

Shared Cost can be defined as the **district expenditures for which the district has no other revenues except for local Property Tax and Equalization Aid.**

Determine Shared Cost for the General Fund by starting with the total General Fund expenditures and remove from those expenditures the dollar amount of all the revenues **EXCEPT** for Property Tax and Equalization Aid.

Membership: Revenue Limit vs Aid

Revenue Limit

- Three-year rolling average
- 100% of 3rd Friday in September FTE
- 40% of Summer School FTE
- New Independent Charter School FTE

Equalization Aid

- Prior year audited data
- Average of 3rd Friday in September and 2nd Friday in January FTE
- 100% of Summer School FTE
- New Independent Charter School FTE and voucher students, including SNSP
- Group and Foster + Part-Time Non-Resident

Property Value

Assessed valuation is property value as determined by the local municipal assessor on January 1 in any given year.

Equalized valuation results when the Department of Revenue applies an adjustment factor to assessed value. The adjustment factor is meant to ensure each type of property has comparable value regardless of local assessment practices. Most state computations use equalized value, also known as "fair market" value.

The **October 1 Tax Apportionment Value Certification** is used to apportion levies and set municipal tax bills. A "final" version is issued the following May (i.e., almost 1.5 years after the original assessment).

This final version is known as the **School Aid Value Certification** and will be used in the FOLLOWING year's Equalization Aid formula, e.g., property value as of January 1, 2024, will eventually be used in the 2025-26 Equalization Aid computation.

Assessed Value vs Equalized Value

	Equalized Value	Assessed Value
Valuation date	January 1	January 1
Updated Annually	Yes	No
Applies to individual properties	No	Yes
Uses	<ul style="list-style-type: none">○ Apportionment of tax levy○ Allocation of state aids○ Debt limit calculation○ Municipal Compliance○ Equating of manufacturing assessments○ Levy limit calculations	<ul style="list-style-type: none">○ Determines amount of tax levy covered by the property

2023-24 General Aid Data (From October 15th Aid Cert)

2022-23 Property Wealth Data

Highest Property Value District

- North Lakeland: \$17,506,625 per pupil
- Equalization aid: \$0 per pupil

Lowest Property Value District*

- Abbotsford: \$308,910 per pupil
- Equalization aid: \$9,625 per pupil

Statewide Average

- \$861,627 per pupil
- Equalization aid: \$6,361 per pupil

2022-23 Shared Cost Data

Highest Overall District

- Washington \$26,106 per pupil

Lowest Overall District*

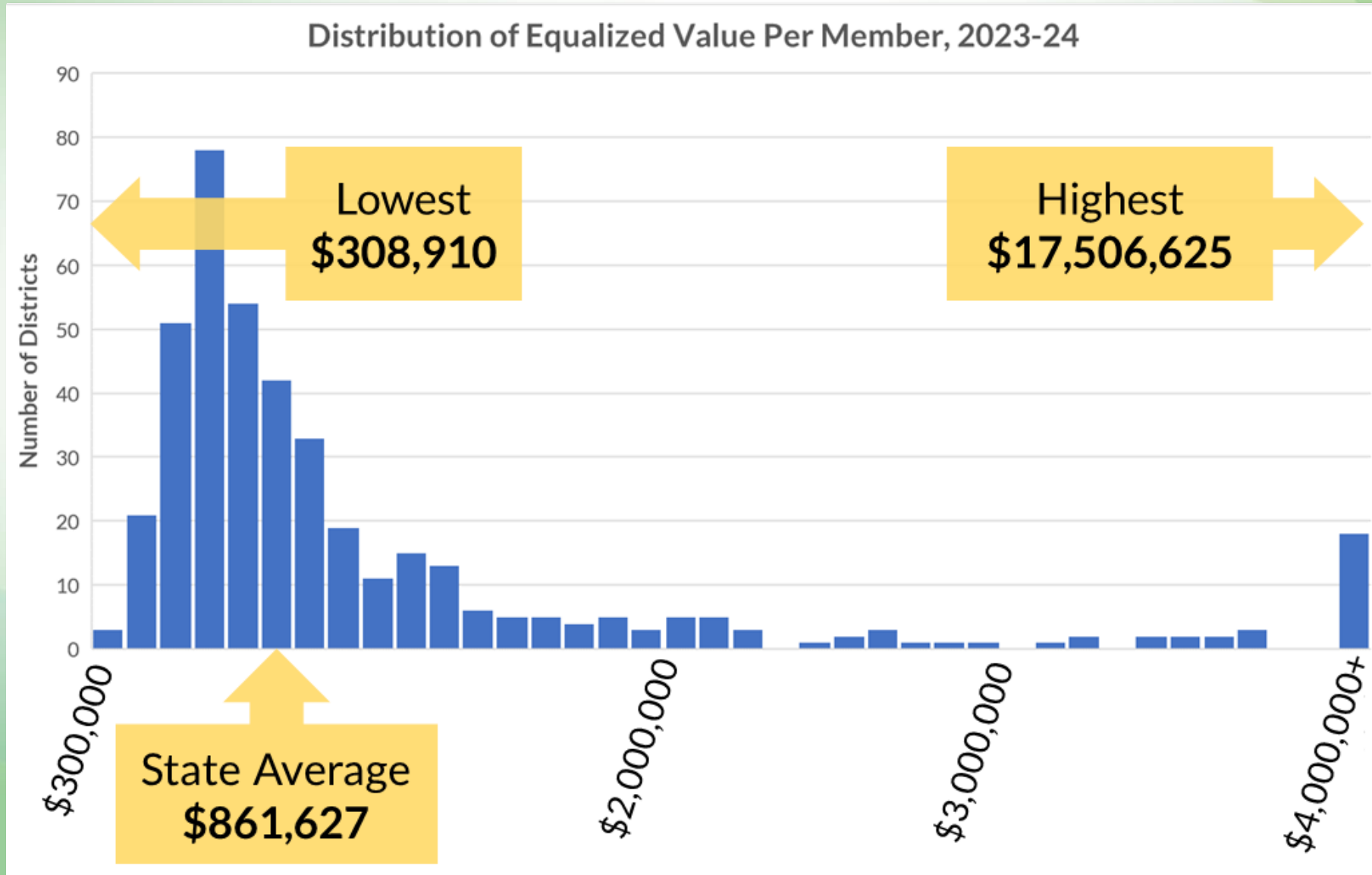
- Menominee Indian \$8,548 per pupil

Statewide Average

- \$12,450 per pupil

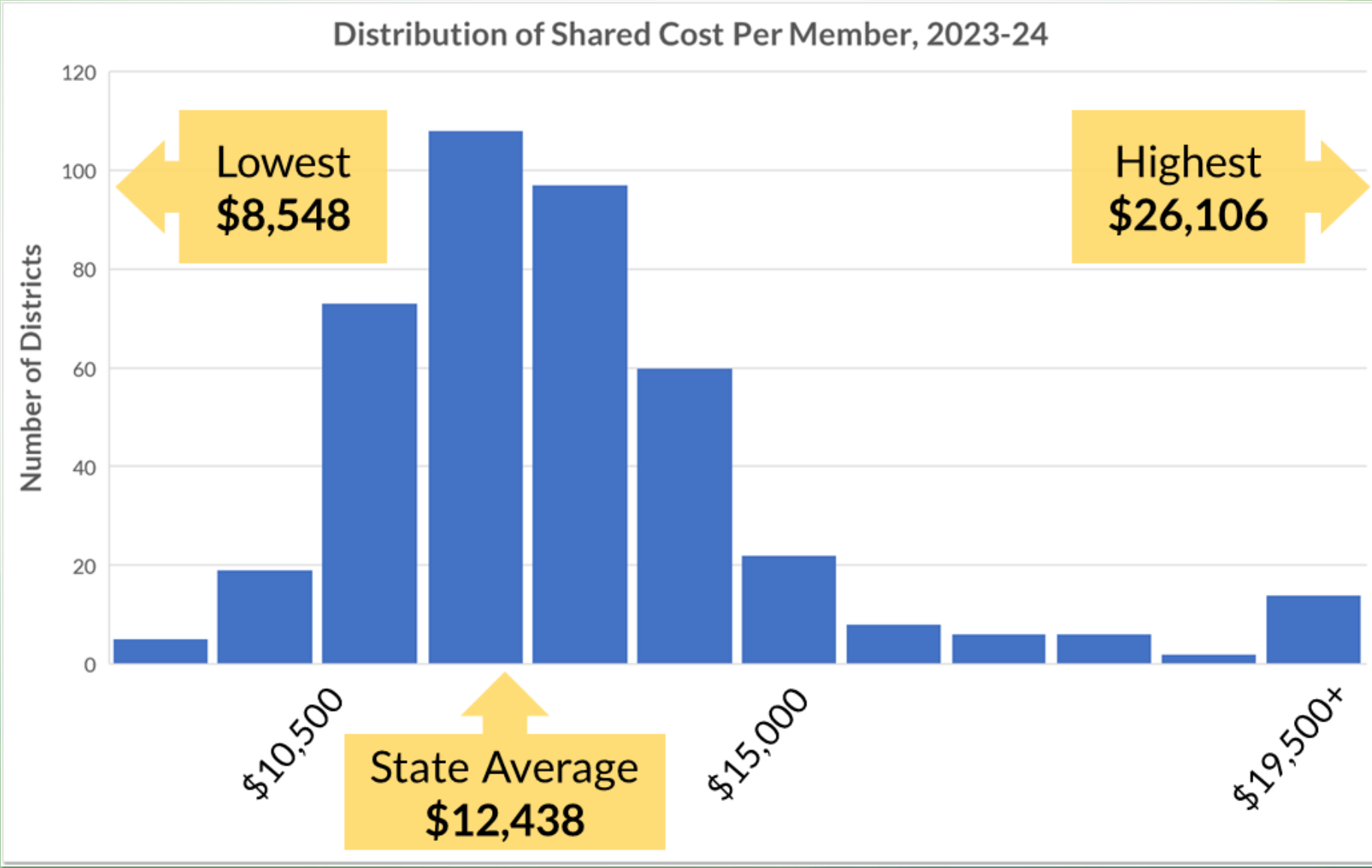
* *Excluding Norris*

Property Value Per Member



Source: Department of Public Instruction

Shared Cost Per Member



Source: Department of Public Instruction

**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
OCTOBER 15 CERTIFICATION OF 2023-24 GENERAL AID**

USING 2022-23 PI-1506-AC DATA, 2022-23 AUDITED MEMBERSHIP

2022 TIFOUT SCHOOL AID VALUE (CERT MAY 2023) & 2016 COMPUTER VALUE (CERT MAY 2017)

GUARANTEES FOR OCT 15 CERTIFICATION

K-12

UHS

K-8

PRIMARY (G1)

1,930,000

5,790,000

2,895,000

SECONDARY (G6)

1,984,342

5,953,026

2,976,513

TERTIARY (G11)

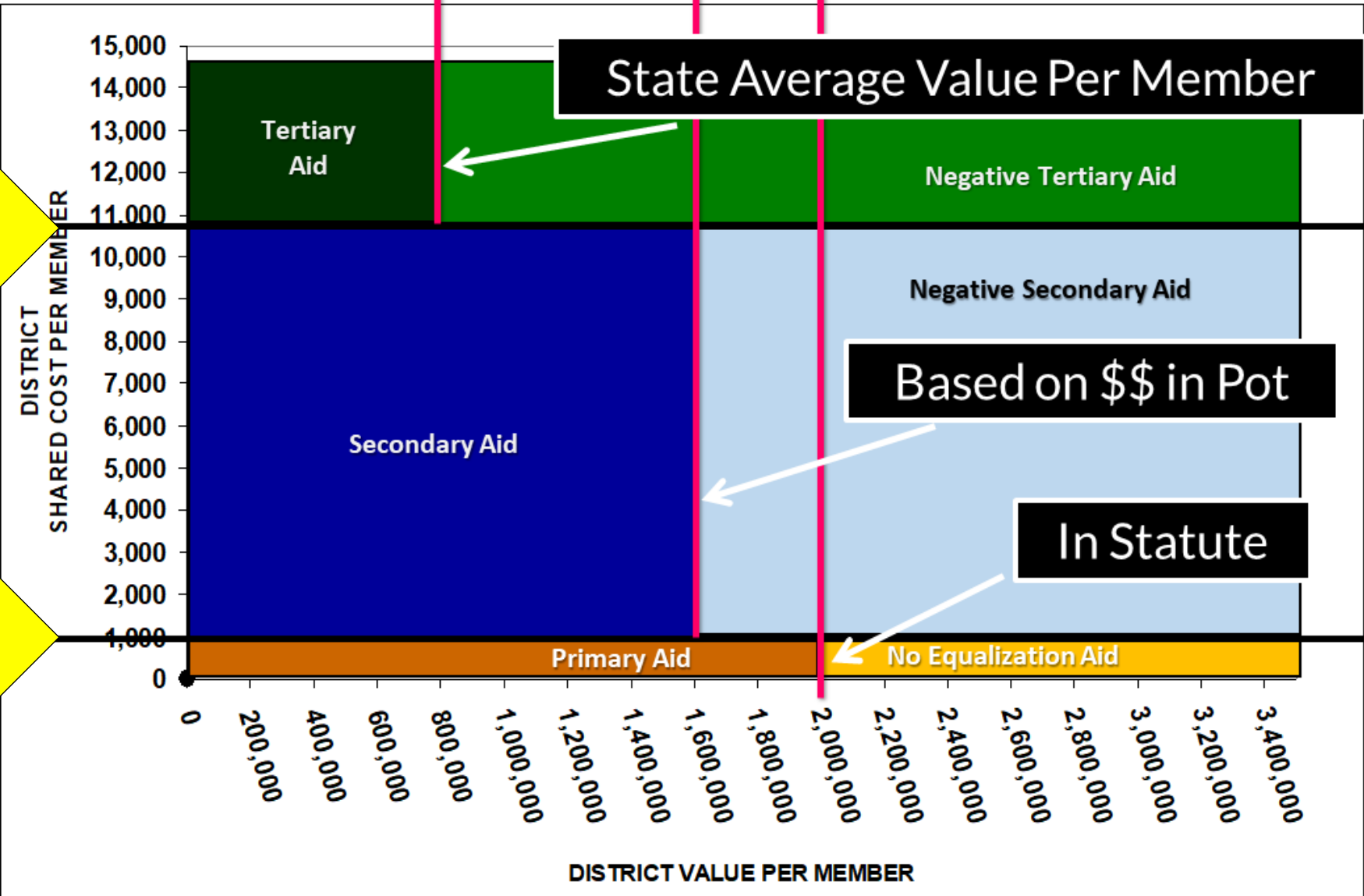
861,627

2,584,881

1,292,440

Madison Metropolitan 3269				Madison Metropolitan	3269	2023-2024 OCT 15 CERTIFICATION		
PART A: 2022-23 AUDITED MEMBERSHIP				FTE	PART E: 2022-23 SHARED COST - CONTINUED			
A1	3RD FRI SEPT 2022 MEMBERSHIP* (include Challenge Academy)			25,546.00	E6	PRIMARY COST CEILING PER MEMBER		1,000
A2	2ND FRI JAN 2023 MEMBERSHIP* (include Challenge Academy)			25,751.00	E7	PRIMARY CEILING (A7 * E6)		26,904,000.00
A3	TOTAL (A1 + A2)			51,297.00	E8	PRIMARY SHARED COST (LESSER OF E5 OR E7)		26,904,000.00
A4	AVERAGE (A3/2) (ROUNDED)			25,649.00	E9	SECONDARY COST CEILING PER MEMBER		11,194
A5	SUMMER 2022 FTE EQUIVALENT* (ROUNDED)			338.00	E10	SECONDARY CEILING (A7 * E9)		301,163,376.00
A6A	FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)			0.95	E11	SECONDARY SHARED COST (LESSER OF E5 OR E10) - E8)		274,259,376.00
A6B	PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)			0.00	E12	TERTIARY SHARED COST (GREATER OF (E5 - E8 - E11) OR 0)		96,209,217.07
A6C	STATEWIDE CHOICE & RACINE PUPILS STARTING IN FALL 15 & AFTER			384.00		SHARED COST PER MEMBER =	\$14,770	
A6D	STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS			32.00				
A6E	INDEPENDENT CHARTER SCHOOLS (ICS) NEW AUTHORIZERS STUDENTS			500.00				
A7	AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D+A6E) (ROUNDED)			26,904.00				
	* Ch 220 Resident Inter FTE counts only 75%.				PART F: EQUALIZED PROPERTY VALUE			
	PART B: 2022-23 GENERAL FUND DEDUCTIBLE RECEIPTS (PI-1506-AC REPORT)				F1	2022 TIFOUT VALUE (CERT MAY 23) + EXEMPT COMPUTER VALUE (CERT MAY 17)		36,486,785.574
B1	TOTAL REVENUE & TRNSF IN	10R 000000 000	+	452,755,733.10		VALUE PER MEMBER =	1,356,184	
B2	PROP TAX + EXEMPT AID FROM DOR	10R 210 + 691	-	325,247,224.00	PART G: 2023-24 EQUAL AID BY TIER - OCT 15 CERT			
B3	GENERAL STATE AID	10R 000000 620	-	45,686,384.00	G1	PRIMARY GUARANTEED VALUE PER MEMBER		1,930,000
B4	IMPACT AID DISTS: NON-DED IMPACT AID	(DPI AMOUNT)	-	0.00	G2	PRIMARY GUARANTEED VALUATION (A7 * G1)		51,924,720,000
B5	REORG SETTLEMENT	10R 000000 850	-	0.00	G3	PRIMARY REQUIRED RATE (E8 / G2)		0.00051813
B6	LONG TERM OP BORR, NOTE	10R 000000 873	-	0.00	G4	PRIMARY NET GUARANTEED VALUE (G2 - F1)		15,437,934,426
B7	LONG TERM OP BORR, STF	10R 000000 874	-	0.00	G5	PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)		7,998,856.96
B8	PROPERTY TAX/EQUAL AID REFUND	10R 000000 972	-	0.00	G6	SECONDARY GUARANTEED VALUE PER MEMB		1,984,342
B9	DEDUCTIBLE RECEIPTS	(TO LINE C6)	=	81,822,125.10	G7	SECONDARY GUARANTEED VALUATION (A7 * G6)		53,386,737.168
	PART C: 2022-23 NET COST OF GENERAL FUND (PI-1506-AC REPORT)				G8	SECONDARY REQUIRED RATE (E11 / G7)		0.00513722
C1	TOTAL GF EXPENDITURES	10E 000000 000	+	459,443,855.00	G9	SECONDARY NET GUARANTEED VALUE (G7 - F1)		16,899,951,594
C2	DEBT SRVC TRANSFER	10E 411000 838+839	-	0.00	G10	SECONDARY EQUALIZATION AID (G8 * G9)		86,818,769.33
C3	REORG SETTLEMENT	10E 491000 950	-	0.00	G11	TERTIARY GUARANTEED VALUE PER MEMB		861,627
C4	REFUND PRIOR YEAR REV	10E 492000 972	-	33,376.09	G12	TERTIARY GUARANTEED VALUATION (A7 * G11)		23,181,212,808
C5	GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+	459,410,478.91	G13	TERTIARY REQUIRED RATE (E12 / G12)		0.00415031
C6	DEDUCTIBLE RECEIPTS	(FROM LINE B9)	-	81,822,125.10	G14	TERTIARY NET GUARANTEED VALUE (G12 - F1)		-13,305,572,766
C7	OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+	0.00	G15	TERTIARY EQUALIZATION AID (G13 * G14)		-55,222,251.71
C8	NET COST GENERAL FUND	(NOT LESS THAN 0)	=	377,588,353.81	PART H: 2023-24 EQUALIZATION AID - OCT 15 CERT			
	PART D: 2022-23 NET COST OF DEBT SERVICE FUNDS (PI-1506-AC REPORT)				H1	2023-24 EQUALIZATION AID - OCT 15 CERT (G5+G10+G15) NOT< 0		39,595,374.58
D1	TOTAL REVENUE & TRNSF IN	38R + 39R 000	+	23,916,795.97	H2	PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MPS only)		0.00
D2	TRNSF FROM GEN FUND	10E 411000 838 + 839	-	0.00	H2A	PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWAUKEE		0.00
D3	PROPERTY TAXES	38R + 39R 210	-	19,926,000.00	H3	MILWAUKEE CHARTER PGM DEDUCT, EQUALIZATION AID (Revised to 0 by JFC, 6/2021)		0.00
D4	PAYMENT IN LIEU OF TAX	38R + 39R 220	-	0.00	H4A	2022-23 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID		-1,700,170.00
D5	NON-REV RECEIPTS	38R + 39R 800	-	0.00	H4B	2022-23 OCT-TO-FINAL ADJ, CHOICE/CHARTER DEDUCTION (previously Line I4)		0.00
D6	DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)	-	3,990,795.97	H5	PRIOR YEAR (2022-23) DATA ERROR ADJ/OR FEE PENALTY		0.00
D7	TOTAL EXPENDITURES	38E + 39E 000	+	22,365,818.05	H6	2023-24 EQUALIZATION AID - OCT 15 CERT (ROUND) (H1+H2+H2A+H3+H4A+H4B+H5)		37,895,205
D8	AIDABLE FUND 41 EXP	(DPI AMOUNT)	+	3,493,206.82	*** PART I: 2023-24 SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY - OCT 15 CERT ***			
D9	REFINANCING	38E + 39E 282000	-	0.00	I1	2023-24 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 - OCT 15 CERT		0.00
D10	OPERATIONAL DEBT PAYMENT	38E + 39E 283000	-	0.00	I2A	PARENTAL CHOICE DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (MPS only)		0.00
D11	NET COST DEBT SERVICE FUNDS	(CAN BE NEGATIVE)	=	21,868,228.90	I2B	MILW CHARTER DEDUCT, SPEC ADJ AID and/or CHAP. 220 AID (Removed by JFC, 6/2021)		0.00
	PART E: 2022-23 SHARED COST (PI-1506-AC REPORT)				I2C	2022-23 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID		-253.00
E1	NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	+	399,456,582.71	I3	2023-24 SPEC ADJ AID and/or CHAP 220 - OCT 15 CERT (ROUND) (I1+I2A+I2B+I2C)		-253.00
E2	TRANSP OF INDIGENT PUPILS, REG 3K PGMS, AND/OR OTHER		-	2,083,989.64	*I5 2023-24 OCT 15 CERTIFICATION OF GENERAL AID (H6+I3)			
E3	IMPACT AID DISTS: IMPACT AID NON-DEDUCTIBLE REMOVED		-	0.00				37,894,952
E4	TOTAL SHARED COST FOR EQUALIZATION AID		=	397,372,593.07				

Ceilings and Guarantees



Guarantees and Ceilings

GUARANTEES FOR OCT 15 CERTIFICATION		<u>K-12</u>	<u>UHS</u>	<u>K-8</u>
<div style="border: 2px solid blue; padding: 5px;"> Primary Ceiling: \$1,000 Secondary Ceiling: \$11,194 </div>	PRIMARY (G1)	1,930,000	5,790,000	2,895,000
	SECONDARY (G6)	1,984,342	5,953,026	2,976,513
	TERTIARY (G11)	861,627	2,584,881	1,292,440



Part A: Prior Year Audited Membership

	PART A: 2022-23 AUDITED MEMBERSHIP		FTE
A1	3RD FRI SEPT 2022 MEMBERSHIP* (include Challenge Academy)		25,546.00
A2	2ND FRI JAN 2023 MEMBERSHIP* (include Challenge Academy)		25,751.00
A3	TOTAL (A1 + A2)		51,297.00
A4	AVERAGE (A3/2) (ROUNDED)		25,649.00
A5	SUMMER 2022 FTE EQUIVALENT* (ROUNDED)		338.00
A6A	FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)		0.95
A6B	PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)		0.00
A6C	STATEWIDE CHOICE & RACINE PUPILS STARTING IN FALL 15 & AFTER		384.00
A6D	STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS		32.00
A6E	INDEPENDENT CHARTER SCHOOLS (ICS) NEW AUTHORIZERS STUDENTS		500.00
A7	AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D+A6E) (ROUNDED)		26,904.00
	* Ch 220 Resident Inter FTE counts only 75%.		

Part B: Deductible Receipts

PART B: 2022-23 GENERAL FUND DEDUCTIBLE RECEIPTS (PI-1506-AC REPORT)				
B1	TOTAL REVENUE & TRNSF IN	10R 000000 000	+	452,755,733.10
B2	PROP TAX + EXEMPT AIDS FROM DOR	10R 210 + 691	-	325,247,224.00
B3	GENERAL STATE AID	10R 000000 620	-	45,686,384.00
B4	IMPACT AID DIST: NON-DED IMPACT AID (DPI AMOUNT)		-	0.00
B5	REORG SETTLEMENT	10R 000000 850	-	0.00
B6	LONG TERM OP BORR, NOTE	10R 000000 873	-	0.00
B7	LONG TERM OP BORR, STF	10R 000000 874	-	0.00
B8	PROPERTY TAX/EQUAL AID REFUND	10R 000000 972	-	0.00
B9	DEDUCTIBLE RECEIPTS	(TO LINE C6)	=	81,822,125.10

Part C: Net Cost of General Fund

PART C: 2022-23 NET COST OF GENERAL FUND (PI-1506-AC REPORT)				
C1	TOTAL GF EXPENDITURES	10E 000000 000	+	459,443,855.00
C2	DEBT SRVC TRANSFER	10E 411000 838+839	-	0.00
C3	REORG SETTLEMENT	10E 491000 950	-	0.00
C4	REFUND PRIOR YEAR REV	10E 492000 972	-	33,376.09
C5	GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+	459,410,478.91
C6	DEDUCTIBLE RECEIPTS	(FROM LINE B9)	-	81,822,125.10
C7	OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+	0.00
C8	NET COST GENERAL FUND	(NOT LESS THAN 0)	=	377,588,353.81

Part D: Net Cost of Debt Service

PART D: 2022-23 NET COST OF DEBT SERVICE FUNDS (PI-1506-AC REPORT)				
D1	TOTAL REVENUE & TRNSF IN	38R + 39R 000	+	23,916,795.97
D2	TRNSF FROM GEN FUND	10E 411000 838 + 839	-	0.00
D3	PROPERTY TAXES	38R + 39R 210	-	19,926,000.00
D4	PAYMENT IN LIEU OF TAX	38R + 39R 220	-	0.00
D5	NON-REV RECEIPTS	38R + 39R 800	-	0.00
D6	DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)	-	3,990,795.97
D7	TOTAL EXPENDITURES	38E + 39E 000	+	22,365,818.05
D8	AIDABLE FUND 41 EXP	(DPI AMOUNT)	+	3,493,206.82
D9	REFINANCING	38E + 39E 282000	-	0.00
D10	OPERATIONAL DEBT PAYMENT	38E + 39E 283000	-	0.00
D11	NET COST DEBT SERVICE FUNDS	(CAN BE NEGATIVE)	=	21,868,228.90

Part E: Shared Cost

PART E: 2022-23 SHARED COST (PI-1506-AC REPORT)			
E1	NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	+ 399,456,582.71
E2	TRANSP OF INDIGENT PUPILS, REG 3K PGMS, AND/OR OTHER		- 2,083,989.64
E3	IMPACT AID DIST: IMPACT AID NON-DEDUCTIBLE REMOVED		- 0.00
E4	TOTAL SHARED COST FOR EQUALIZATION AID		= 397,372,593.07

E6	PRIMARY COST CEILING PER MEMBER		1,000
E7	PRIMARY CEILING (A7 * E6)		26,904,000.00
E8	PRIMARY SHARED COST (LESSER OF E5 OR E7)		26,904,000.00
E9	SECONDARY COST CEILING PER MEMBER		11,194
E10	SECONDARY CEILING (A7 * E9)		301,163,376.00
E11	SECONDARY SHARED COST		274,259,376.00
	((LESSER OF E5 OR E10) - E8)		
E12	TERTIARY SHARED COST		96,209,217.07
	(GREATER OF (E5 - E8 - E11) OR 0)		
SHARED COST PER MEMBER =			\$14,770

Part E: Shared Cost & Part F: EQ Property Value

E6	PRIMARY COST CEILING PER MEMBER		1,000
E7	PRIMARY CEILING (A7 * E6)		26,904,000.00
E8	PRIMARY SHARED COST (LESSER OF E5 OR E7)		26,904,000.00
E9	SECONDARY COST CEILING PER MEMBER		11,194
E10	SECONDARY CEILING (A7 * E9)		301,163,376.00
E11	SECONDARY SHARED COST ((LESSER OF E5 OR E10) - E8)		274,259,376.00
E12	TERTIARY SHARED COST (GREATER OF (E5 - E8 - E11) OR 0)		96,209,217.07
SHARED COST PER MEMBER =			\$14,770

PART F: EQUALIZED PROPERTY VALUE			
F1	2022 TIFOUT VALUE (CERT MAY 23) + EXEMPT COMPUTER VALUE (CERT MAY 17)		36,486,785,574
	TERTIARY (G11)	861,627	VALUE PER MEMBER = 1,356,184

High Spending & High Value = **NEGATIVE TERTIARY AID**

Part G: Equalization Aid by Tier

PART G: 2023-24 EQUAL AID BY TIER - OCT 15 CERT			
G1	PRIMARY GUARANTEED VALUE PER MEMBER		1,930,000
G2	PRIMARY GUARANTEED VALUATION (A7 * G1)		51,924,720,000
G3	PRIMARY REQUIRED RATE (E8 / G2)		0.00051813
G4	PRIMARY NET GUARANTEED VALUE (G2 - F1)		15.437.934.426
G5	PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)		7,998,856.96
G6	SECONDARY GUARANTEED VALUE PER MEMB		1,984,342
G7	SECONDARY GUARANTEED VALUATION (A7 * G6)		53,386,737,168
G8	SECONDARY REQUIRED RATE (E11 / G7)		0.00513722
G9	SECONDARY NET GUARANTEED VALUE (G7 - F1)		16.899.951.594
G10	SECONDARY EQUALIZATION AID (G8 * G9)		86,818,769.33
G11	TERTIARY GUARANTEED VALUE PER MEMB		861,627
G12	TERTIARY GUARANTEED VALUATION (A7 * G11)		23,181,212,808
G13	TERTIARY REQUIRED RATE (E12 / G12)		0.00415031
G14	TERTIARY NET GUARANTEED VALUE (G12 - F1)		-13.305.572.766
G15	TERTIARY EQUALIZATION AID (G13 * G14)		-55,222,251.71

Primary (G5) + Secondary (G10) + Tertiary (G15) = \$39,595,374.58

How the Formula “Works in Theory”

Primary Tier & Aid

- 100% minus ($\$1,356,184 / \$1,930,000$) = 29.7%
- Primary Aid: $29.7\% * \$26,904,000 = \$7,998,936$

Secondary Tier & Aid

- 100% minus ($\$1,356,184 / \$1,984,342$) = 31.7%
- Secondary Aid: $31.7\% * \$274,259,376 = \$86,818,815$

Tertiary Tier & Aid

- 100% minus ($\$1,356,184 / \$861,627$) = -57.4%
- Tertiary Aid: $-57.4\% * \$96,209,217 = -\$55,222,204$

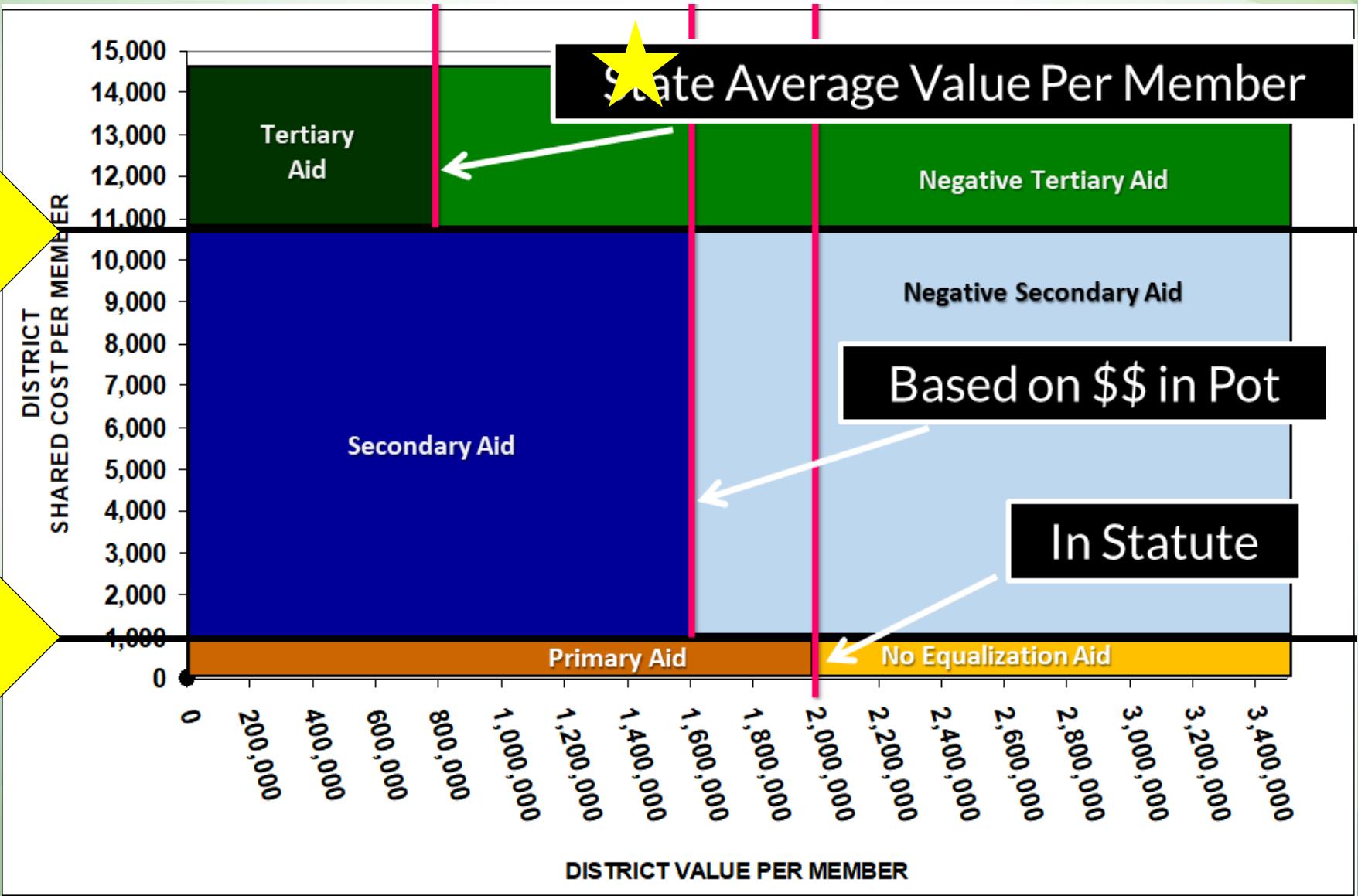
GUARANTEES FOR OCT 15 CERTIFICATION		K-12	UHS	K-8
PRIMARY (G1)		1,930,000	5,790,000	2,895,000
SECONDARY (G6)		1,984,342	5,953,026	2,976,513
TERTIARY (G11)		861,627	2,584,881	1,292,440

Madison Metropolitan	3269	2023-2024 OCT 15 CERTIFICATION	
PART E: 2022-23 SHARED COST - CONTINUED			
E4		=	397,372,593.07
E6	PRIMARY COST CEILING PER MEMBER		1,000
E7	PRIMARY CEILING (A7 * E6)		26,904,000.00
E8	PRIMARY SHARED COST (LESSER OF E5 OR E7)		26,904,000.00
E9	SECONDARY COST CEILING PER MEMBER		11,194
E10	SECONDARY CEILING (A7 * E9)		301,163,376.00
E11	SECONDARY SHARED COST (LESSER OF E5 OR E10) - E9		274,259,376.00
E12	TERTIARY SHARED COST (GREATER OF (E5 - E8 - E11) OR 0)		96,209,217.07
	SHARED COST PER MEMBER =	\$14,770	
PART F: EQUALIZED PROPERTY VALUE			
F1	2022 TIFOUT VALUE (CERT MAY 23) - EXEMPT COMPUTER VALUE (CERT M)		36,486,785,574
	VALUE PER MEMBER =	1,356,184	

Ceilings and Guarantees

Secondary Ceiling
90% of PY costs

Primary Ceiling
Set in statute



Part H: EQ Aid & Part I: SA, Inter, and Intra

PART H: 2023-24 EQUALIZATION AID - OCT 15 CERT		
H1	2023-24 EQUALIZATION AID - OCT 15 CERT (G5+G10+G15) NOT< 0	39,595,374.58
H2	PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MPS only)	0.00
H2A	PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWAUKEE	0.00
H3	MILWAUKEE CHARTER PGM DEDUCT, EQUALIZATION AID (Revised to 0 by JFC, 6/202	0.00
H4A	2022-23 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID	-1,700,170.00
H4B	2022-23 OCT-TO-FINAL ADJ, CHOICE/CHARTER DEDUCTION (previously Line I4)	0.00
H5	PRIOR YEAR (2022-23) DATA ERROR ADJ/OR FEE PENALTY	0.00
H6	2023-24 EQUALIZATION AID - OCT 15 CERT (ROUND) (H1+H2+H2A+H3+H4A+H4B+H5)	37,895,205
*** PART I: 2023-24 SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY - OCT 15 CERT ***		
I1	2023-24 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 - OCT 15 CERT	0.00
I2A	PARENTAL CHOICE DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (MPS only)	0.00
I2B	MILW CHARTER DEDUCT, SPEC ADJ AID and/or CHAP. 220 AID (Removed by JFC, 6/2	0.00
I2C	2022-23 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID	-253.00
I3	2023-24 SPEC ADJ AID and/or CHAP 220 - OCT 15 CERT (ROUND) (I1+I2A+I2B+I2C)	-253.00
*I5	2023-24 OCT 15 CERTIFICATION OF GENERAL AID (H6+I3)	37,894,952

Special Adjustment

Wauwatosa

SPECIAL ADJUSTMENT COMPUTATION (NEW INFORMATION NOT FOUND ON PAGE 1)		
1	EQUALIZATION AID ELIGIBILITY (LINE H1) FROM 22-23 <u>FINAL AID</u>	18,571,963.57
2	SPEC ADJ+INTER+INTRA ELIGIBILITY (LINE I1) FROM 22-23 <u>FINAL AID</u>	110,712.58
3	2022-23 REV LIMIT PENALTY FROM FINAL REV LIM RUN <u>JUNE 2023</u>	0.00
4	22-23 FINAL GEN AID ELIGIBILITY (1 + 2 - 3) (NOT < 0)	18,682,676.15
5	22-23 FINAL GEN AID ELIGIBILITY * 85% ("HOLD HARMLESS" THRESHOLD)	15,880,274.73
6	2023-24 EQUALIZATION AID ELIGIBILITY (LINE H1, PAGE 1)	4,463,373.91
7	2023-24 INTER + INTRA ELIGIBILITY	76,512.75
8	TOTAL GENERAL AID SO FAR IN THIS AID RUN (6+7)	4,539,886.66
9	2023-24 AID RUN SPEC ADJ (NON-CONSOLIDATION) AID COMPUTED (5 - 8)* (EXTRA NEEDED TO GET TO THE 85% HOLD HARMLESS THRESHOLD*)	11,340,388.07
10	2023-24 ADDITIONAL SPECIAL ADJUSTMENT FOR CONSOLIDATED DIST (121.105(3))	0.00
11	TOTAL 2023-24 OCT 15 CERT SPECIAL ADJUSTMENT AID ELIGIBILITY	11,340,388.07

**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
ANALYSIS OF GENERAL AID AND EQUALIZATION AID FORMULA COMPONENTS* ****

Elkhart Lake-Glenbeulah

Elkhart Lake-Glenbeulah

1631

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	FINAL AID	FINAL AID	FINAL AID	FINAL AID	FINAL AID	FINAL AID	FINAL AID	FINAL AID	FINAL AID	OCT 15 CERT
	(2013-14 DATA)	(2014-15 DATA)	(2015-16 DATA)	(2016-17 DATA)	(2017-18 DATA)	(2018-19 DATA)	(2019-20 DATA)	(2020-21 DATA)	(2021-22 DATA)	(2022-23 PI-1506 DATA)
GENERAL AID APPROPRIATION	4,475,960,500	4,475,960,500	4,584,098,000	4,584,098,000	4,656,848,000	4,740,048,000	4,903,590,000	5,013,590,000	5,201,590,000	5,356,290,000
YEAR OVER YEAR APPRO CHANGE	94,365,900	0	108,137,500	0	72,750,000	83,200,000	163,542,000	110,000,000	188,000,000	154,700,000
STATE PRIMARY GUARANTEE	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000
STATE SECONDARY GUARANTEE	1,095,341	1,105,520	1,116,618	1,127,716	1,138,814	1,149,912	1,161,010	1,172,108	1,183,206	1,194,304
STATE TERTIARY GUARANTEE	531,951	535,911	558,545	573,441	594,939	616,437	656,434	715,267	754,860	861,627
PRIMARY COST CEILING	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
SECONDARY COST CEILING	9,227	9,401	9,538	9,618	9,729	9,781	10,030	10,760	10,951	11,194
DISTRICT MEMBERSHIP	520	516	486	467	463	463	450	430	421	424
% CHANGE IN MEMBERSHIP	-2.1%	-0.8%	-5.8%	-3.9%	-0.9%	0.0%	-2.8%	-4.4%	-2.1%	0.7%
DISTRICT INTER MEMBERS	0	0	0	0	0	0	0	0	0	0
DISTRICT INTRA MEMBERS	0	0	0	0	0	0	0	0	0	0
DISTRICT PRIMARY COST	520,000	516,000	486,000	467,000	463,000	463,000	450,000	430,000	421,000	424,000
DISTRICT SECONDARY COST	4,278,040	4,334,916	4,149,468	4,024,606	4,041,527	4,065,603	4,063,500	4,196,800	4,189,371	4,322,256
DISTRICT TERTIARY COST	783,205	772,359	1,335,200	1,077,845	957,187	793,727	1,302,209	1,254,509	1,231,655	723,305
DISTRICT TOTAL SHARED COST	5,581,245	5,623,275	5,970,668	5,569,451	5,461,714	5,322,330	5,815,709	5,881,309	5,842,026	5,469,561
% CHANGE IN SHARED COST	2.3%	0.8%	6.2%	-6.7%	-1.9%	-2.6%	9.3%	1.1%	-0.7%	-6.4%
DISTRICT SHARED COST/MEMBER	10,733	10,898	12,285	11,926	11,796	11,495	12,924	13,677	13,877	12,900
DISTRICT SHARED COST/MEMBER AS % OF SECONDARY CEILING	116.3%	115.9%	128.8%	124.0%	121.2%	117.5%	128.9%	127.1%	126.7%	115.2%
DISTRICT EQUALIZED VALUE	632,531,756	642,455,881	647,846,518	654,271,422	670,928,993	703,423,564	738,658,956	778,834,799	821,772,208	895,700,725
DISTRICT EQ VALUE/MEMBER	1,216,407	1,245,070	1,333,018	1,401,009	1,449,091	1,519,273	1,641,464	1,811,244	1,951,953	2,112,502
DISTRICT EQUALIZED VALUE/MEM AS % OF STATE AVERAGE	228.7%	228.0%	238.7%	244.3%	243.6%	244.5%	250.1%	253.2%	258.6%	245.2%
DISTRICT PRIMARY AID	192,262	183,120	150,327	127,998	115,367	98,531	67,275	26,458	0	0
DISTRICT SECONDARY AID	-467,113	-564,924	-673,253	-781,157	-676,629	-579,030	-530,255	-651,952	-675,136	-279,155
DISTRICT TERTIARY AID	-1,007,741	-988,330	-1,851,375	-1,555,506	-1,374,230	-1,146,774	-1,954,066	-1,922,235	-1,953,220	-1,050,065
DISTRICT TOTAL EQUALIZATION AID	192,262	183,120	150,327	127,998	115,367	98,531	67,275	26,458	0	0
PRIMARY TIER AID/COST RATIO	37.0%	35.5%	30.9%	27.4%	24.9%	21.3%	14.9%	6.2%	0.0%	0.0%
SECOND TIER AID/COST RATIO	-10.9%	-13.0%	-16.2%	-19.4%	-16.7%	-14.2%	-13.0%	-15.5%	-16.1%	-6.5%
TERTIARY TIER AID/COST RATIO	-128.7%	-128.0%	-138.7%	-144.3%	-143.6%	-144.5%	-150.1%	-153.2%	-158.6%	-145.2%
TOTAL AID/COST RATIO	3.4%	3.3%	2.5%	2.3%	2.1%	1.9%	1.2%	0.4%	0.0%	0.0%
DISTRICT SPECIAL ADJUSTMENT AID	295,958	231,867	202,412	171,830	139,486	118,095	116,857	130,053	133,035	113,080
DISTRICT INTER AID (CHAP 220)	0	0	0	0	0	0	0	0	0	0
DISTRICT INTRA AID (CHAP 220)	0	0	0	0	0	0	0	0	0	0
DISTRICT SPEC ADJ+CHAP 220 AID	295,958	231,867	202,412	171,830	139,486	118,095	116,857	130,053	133,035	113,080
DISTRICT GENERAL AID TOTAL	488,219	414,986	352,738	299,828	254,853	216,625	184,132	156,512	133,035	113,080
% CHANGE IN GROSS GENERAL AID	-15.0%	-15.0%	-15.0%	-15.0%	-15.0%	-15.0%	-15.0%	-15.0%	-15.0%	-15.0%

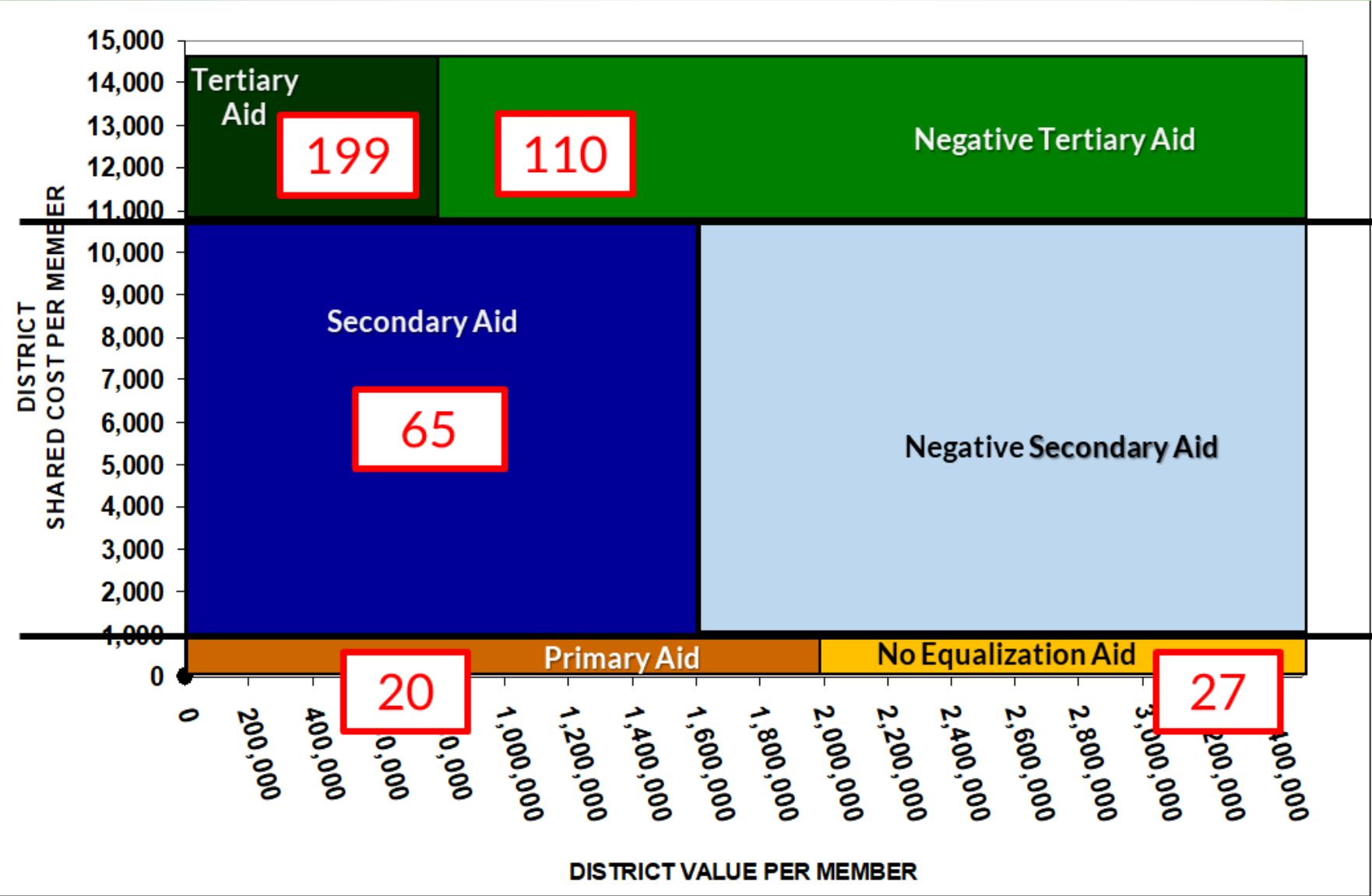
Longitudinal EQ Aid

1.

2.

3.

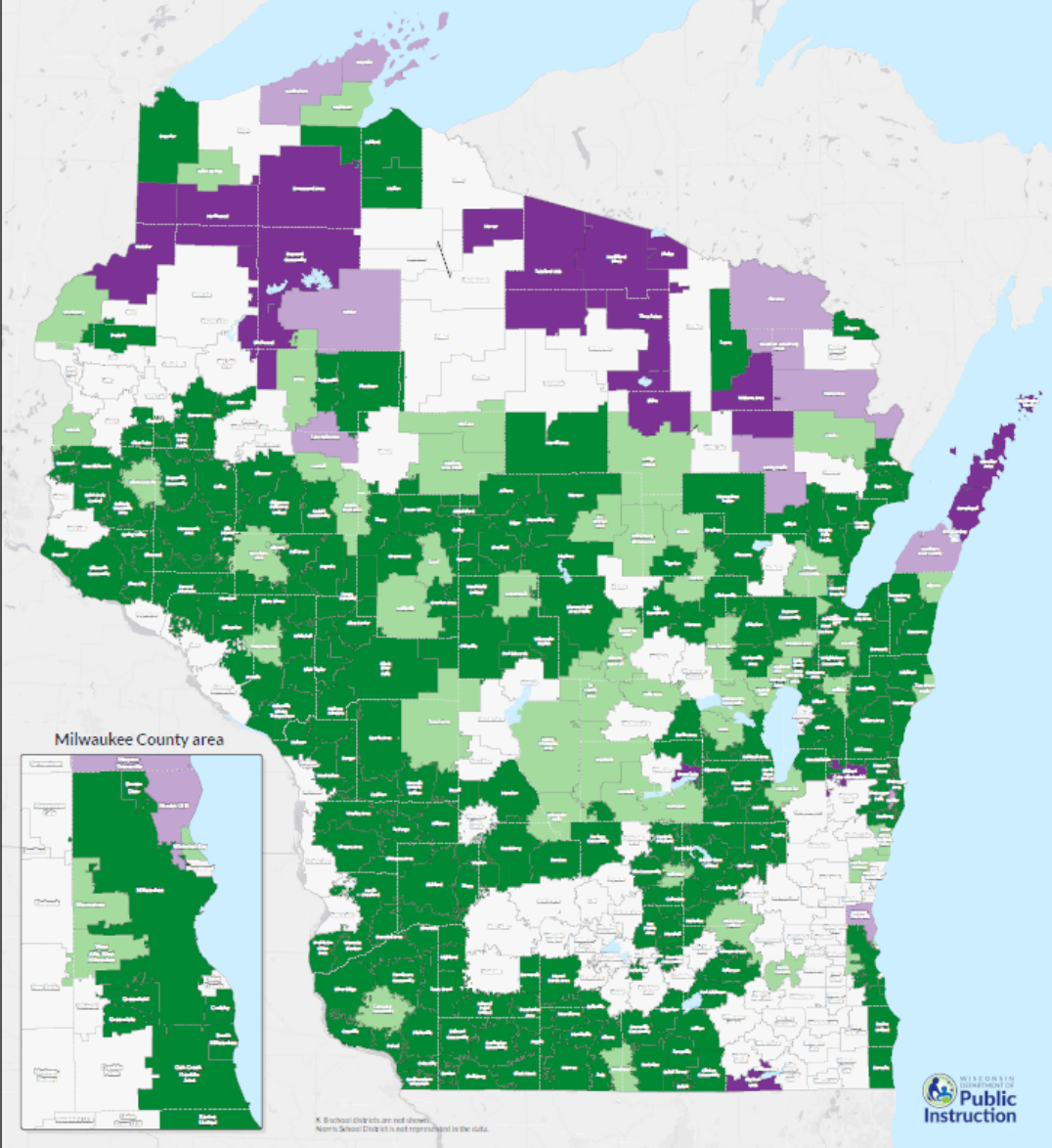
Final 2022-23 EQ Aid



Source: Department of Public Instruction

School Districts by Category of State Equalization Aid in 2022-2023

No Aid Primary Aid Only Negative Tertiary Aid Positive Primary & Secondary Aid Positive Primary, Secondary, & Tertiary Aid



dpi.wi.gov/sfs/statistical/finance-maps/overview

Aid Worksheets

How can I predict future aid amounts?

- [SFS Home](#)
- [Current and historical July 1, October 15, and final aid worksheets \(and final aid adjustments\)](#)
- [Longitudinal Aid Data](#)

SCHOOL FINANCIAL SERVICES / STATE / FEDERAL AID AND GRANT PROGRAMS / GENERAL AID

General Aid

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Overview



General Aid is state aid which may be used by the recipient district in financing the general educational programs of the district. Its use is not limited to any specific program, purpose or target population. General Aid can be contrasted with Categorical Aid in that districts are restricted in their use of Categorical Aid.

Click on any of the following links to learn more:

- [General Aid Certification](#)
- [Links to Aid Payment](#)
- [Equalization Aid](#)
- [Open Enrollment Aid](#)
- [General and Categorical Aid](#)
- [Special Adjustment Aid](#)
- [Inter and Intra District Aid \(Integration Aid\)](#)
- [Aid to High Poverty School Districts](#)

For further information on and description of General Aid Programs, see [Basic Facts](#).

Questions?

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