



Legislative Fiscal Bureau

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TO: Members
Special Committee on Review of State School Aid Formula

FROM: Russ Kava, Fiscal Analyst

SUBJECT: Equalization Aid -- Secondary Cost Ceiling

The following memorandum discusses a proposal to modify the secondary cost ceiling of the equalization aid formula.

Current Law

There are three guaranteed valuations used in the equalization aid formula that are applied to three different shared cost levels. Each school district receives a distinct aid amount and state support for each tier of the formula, based on its shared cost eligible for aid on that tier.

Shared cost refers to school district expenditures that are aidable through the equalization formula. Shared cost is determined by subtracting certain deductible receipts from the gross cost of a district's general fund and debt service fund. The primary deductions are state categorical aid, federal aid, and local nonproperty tax receipts (such as ticket sales, student fees and interest earnings). These items are deducted because they represent costs that have already been offset by revenue sources other than the property tax or general aid.

Primary Tier. The first tier is for shared costs up to the primary cost ceiling of \$1,000 per member. State aid on these primary shared costs is calculated using a statutorily guaranteed valuation of \$1,930,000 per member, and is based on a comparison of the school district's equalized valuation per member to the \$1,930,000. State aid equals the amount of costs that would be funded by the missing portion of the guaranteed tax base. Every district whose equalized valuation per member is below \$1,930,000 receives at least the primary aid amount; primary aid cannot be reduced by negative aid generated at the secondary or tertiary aid levels. This feature of the formula is referred to as the primary aid hold harmless.

The primary tier first applied to aid year 1996-97, which is when the state went to two-thirds funding of partial school revenues and increased funding for equalization aids by approximately \$840 million compared to 1995-96. The higher primary guarantee and the primary aid hold harmless were added to the formula in order to ensure that every school district received at least some equalization aid in that year. Since 1996-97, growth in equalized values per member has occurred and some school districts are off the formula; seven school districts had an equalized value per member that exceeded \$1,930,000 in aid year 2005-06 and did not generate an equalization aid entitlement. These districts did receive special adjustment aid, which provides aid to a district so that it receives at least 85% of its prior year aid amount.

Secondary Tier. The second tier is for shared costs that exceed \$1,000 per member but are less than the secondary cost ceiling, which was equal to \$7,972 per member in 2005-06. The secondary cost ceiling is set equal to 90% of the prior year statewide shared cost per member. The state's sharing of secondary costs is calculated using the secondary guaranteed valuation. The secondary guarantee is not set statutorily, but is placed at a level that generates equalization aid entitlements that are equal to the total amount of funding available for distribution. In 2005-06, the secondary guaranteed valuation was \$1,211,095 per member.

The secondary tier is where most of the funding for equalization aid is distributed, because it applies to a broad range of costs for all school districts. The secondary guarantee is directly affected by the amount of funding provided for equalization aid, since it is set at the level that distributes all available funding. How a school district is affected by changes in funding depends on how aid for that district changes when the secondary guarantee changes.

Tertiary Tier. The third tier is for shared costs that exceed the secondary cost ceiling of \$7,972 per member in 2005-06. State aid on tertiary shared costs is calculated using the statewide average equalized valuation per member, which was \$442,182 in aid year 2005-06. If a school district's tertiary aid is a negative number, this amount is deducted from its secondary aid. As noted above, if the sum of a district's secondary and tertiary aid is a negative number, this amount is not deducted from its primary aid amount.

The tertiary guarantee is tied to the average property tax base per member to reflect statewide changes in property value and enrollment. It is set at an amount lower than the secondary guarantee so that the state's share will be lower on costs above the secondary cost ceiling. The tertiary guarantee feature of the equalization aid formula is intended to serve two purposes. First, it serves as a disincentive for higher spending levels by causing districts to receive aid at much lower levels for costs incurred above the ceiling, or lose aid attributable to those costs if a district's per member equalized value is greater than the tertiary guarantee. Second, it attempts to narrow the per pupil spending disparities among school districts by redistributing aid to districts that spend at lower levels.

Alternative to Modify Secondary Cost Ceiling

One alternative for modifying the equalization aid formula would be to set the secondary cost ceiling equal to 100% of the prior year statewide shared cost per member. One can argue that the disincentive effect of the current formula starts at too low a cost (90% of the average cost), and that all costs at or below the statewide average should be aided at the more generous secondary level. Under this option, districts would be penalized with a lower tertiary aid rate or negative tertiary aid only for those costs that exceed the statewide average.

Increasing the secondary cost ceiling from 90% to 100% of the statewide average shared cost, however, could reduce the disincentive effects of the tertiary aid level, providing less incentive for districts to maintain costs at a lower level. One can argue, though, that a school district's revenue limit, not its place in the aid formula, is the more important control over a district's level of spending. Modifying the secondary cost ceiling would not provide a district with additional revenue limit authority, but would only affect how much of the district's revenue subject to the limit is funded from general aid as opposed to the property tax levy.

If the secondary cost ceiling per member had been set at 100% of the prior year statewide shared cost per member, it would have been set at \$8,857, rather than \$7,972 as under current law. Had this higher cost ceiling applied in aid year 2005-06, a total of \$60.6 million would have been redistributed among school districts. This represents 1.3% of the \$4,613.9 million appropriated for general school aids that year. A total of 276 districts would have received more aid under the 100% alternative as compared to the current law 90%, while 102 districts would have received less aid. Aid payments to 48 districts would have remained unchanged.

Because the secondary cost ceiling per member would have increased from \$7,972 under current law to \$8,857 under the alternative, more costs would have been aided at the secondary level under the alternative. The primary and tertiary guarantees and the primary cost ceiling would have remained unchanged under the alternative. Because the amount appropriated for general aid would also have been unchanged, the secondary guarantee would have been adjusted downward under the alternative to \$1,059,709, as opposed to \$1,211,095 under current law, to fully distribute the amount of funding appropriated.

Under the alternative, all the districts that receive special adjustment aid and all but one district benefiting from the primary aid hold harmless under current law would have had their aid payment unchanged. Of the remaining districts, those that had shared costs of less than \$8,600 per member would have received less aid under the alternative than under current law, while those that had shared costs of more than \$8,600 per member would have received more aid under current law than the alternative.

The \$8,600 amount can be viewed as a rough break-even point. School districts would lose aid on their secondary costs (costs between \$1,000 and \$7,972 per member) because of the less generous secondary guarantee. However, school districts would gain aid on any costs between

\$7,972 and the proposed secondary cost ceiling of \$8,857 per member, because the less generous secondary guarantee is still significantly more generous than the tertiary guarantee that otherwise would apply to these costs. Arithmetically, the loss of aid for costs between \$1,000 and \$7,972 per member is only offset by the gain in aid on higher costs, if there is at least \$625 of costs per member above \$7,972 for the gain to apply to, which results in a break-even point of \$8,600 per member.

The attachment to this memorandum provides additional information on the alternative to set the secondary cost ceiling at 100% of the prior year statewide average shared cost per member, had it been in effect for the 2005-06 general school aid distribution. The attachment shows the 2004-05 membership, value per member (adjusted for K-8 and UHS districts), and shared cost per member for each district that was used to calculate 2005-06 general school aids. Also shown is the 2005-06 net general school aid payment to each district under current law and under the alternative, as well as the change to current law under the alternative.

Under revenue limits, those districts shown in the attachment with an increase in aid would have had their 2005-06 levy reduced by that same amount. Those districts with a decrease in aid would have had the authority to increase their 2005-06 levy by an equivalent amount.

In considering the estimated change to current law under the alternative shown in the attachment, the results could differ if school districts would change their behavior in response to the proposed modification. As an example, if a school district subject to negative tertiary aid is currently limiting its spending per member to avoid exceeding the secondary cost ceiling, it would be shown in the attachment as losing aid under the alternative. However, if in response to the higher secondary cost ceiling under the alternative, this school district would increase its spending per member to the new ceiling, it would actually gain aid. It is not possible to estimate this type of behavioral response.

Finally, conditions in a given school district, including enrollments, property valuation, and costs could change relative to other school districts in the state, which would result in different levels of equalization aid. As a result, the amounts shown in the attachment are backward-looking estimates and could vary significantly from actual experience in future years.

RK/sas
Attachment

ATTACHMENT

**2005-06 Net General School Aid Payments to Districts Under Current Law and
Alternative to Modify Secondary Cost Ceiling**

<u>School District</u>	<u>2004-05 Reported Data</u>			<u>2005-06 Total Net</u>		<u>Alternative</u>	
	<u>Membership</u>	<u>Adjusted Value</u>		<u>General School Aid Payment</u>		<u>Change to Current Law</u>	
		<u>Per Member</u>	<u>Per Member</u>	<u>Current Law (90%)</u>	<u>Alternative (100%)</u>	<u>Amount</u>	<u>Percent</u>
		<u>Shared Cost</u>					
		<u>Per Member</u>					
Abbotsford	649	\$219,403	\$7,735	\$4,123,494	\$4,011,249	-\$112,245	-2.7%
Adams-Friendship Area	2,088	464,714	8,790	10,397,084	10,643,289	246,205	2.4
Albany	438	340,308	8,997	2,640,546	2,691,415	50,869	1.9
Algoma	628	450,388	9,583	3,190,403	3,286,932	96,529	3.0
Alma	328	367,939	9,085	1,904,786	1,945,973	41,187	2.2
Alma Center	603	200,755	9,306	4,453,040	4,494,355	41,315	0.9
Almond-Bancroft	492	280,046	9,234	3,261,232	3,308,255	47,023	1.4
Altoona	1,386	325,563	9,343	8,655,266	8,809,263	153,997	1.8
Amery	1,843	424,665	8,992	9,785,920	10,053,023	267,103	2.7
Antigo	2,825	326,294	8,840	17,252,950	17,546,601	293,651	1.7
Appleton Area	14,565	393,064	8,515	80,488,513	79,879,563	-608,950	-0.8
Arcadia	924	281,299	9,904	6,337,658	6,426,364	88,706	1.4
Argyle	367	257,518	9,016	2,474,314	2,506,569	32,255	1.3
Arrowhead UHS	2,318	604,097	9,206	8,588,993	9,066,877	477,884	5.6
Ashland	2,266	243,527	8,363	14,888,687	14,720,447	-168,240	-1.1
Ashwaubenon	2,997	508,760	8,905	13,808,356	14,328,713	520,357	3.8
Athens	550	280,814	9,066	3,608,238	3,660,948	52,710	1.5
Auburndale	828	243,058	8,589	5,526,959	5,525,220	-1,739	0.0
Augusta	643	315,175	9,510	4,108,294	4,177,458	69,164	1.7
Baldwin-Woodville Area	1,444	364,173	9,065	8,429,022	8,608,489	179,467	2.1
Bangor	640	296,652	9,336	4,167,222	4,232,016	64,794	1.6
Baraboo	2,864	447,058	8,615	14,673,281	14,705,530	32,249	0.2
Barneveld	427	329,186	9,667	2,687,289	2,735,260	47,971	1.8
Barron Area	1,464	255,337	8,962	9,864,622	9,992,199	127,577	1.3
Bayfield	504	993,243	8,873	1,001,814	1,001,814	0	0.0

School District	2004-05 Reported Data			2005-06 Total Net		Alternative	
	Membership	Adjusted Value Per Member	Shared Cost Per Member	Current Law (90%)	Alternative (100%)	Change to Current Law Amount	Percent
Beaver Dam	3,365	\$337,048	\$9,062	\$20,431,313	\$20,818,379	\$387,066	1.9%
Beecher-Dunbar-Pembine	266	809,392	12,583	545,928	545,928	0	0.0
Belleville	933	344,288	8,909	5,575,085	5,684,710	109,625	2.0
Belmont Community	349	273,912	8,963	2,296,900	2,329,524	32,624	1.4
Beloit	6,971	183,282	8,274	48,534,207	47,994,760	-539,447	-1.1
Beloit Turner	1,155	301,153	8,969	7,338,343	7,457,051	118,708	1.6
Benton	274	182,059	9,855	2,158,491	2,175,516	17,025	0.8
Berlin Area	1,654	315,172	9,158	10,401,862	10,579,770	177,908	1.7
Big Foot UHS	561	990,591	12,587	270,960	270,960	0	0.0
Birchwood	299	1,392,791	10,329	230,221	230,221	0	0.0
Black Hawk	533	232,114	9,484	3,826,838	3,869,062	42,224	1.1
Black River Falls	1,911	313,669	8,062	11,439,301	11,020,533	-418,768	-3.7
Blair-Taylor	725	253,437	8,881	4,871,753	4,934,461	62,708	1.3
Bloomer	1,105	335,010	8,979	6,706,946	6,833,284	126,338	1.9
Bonduel	905	394,516	8,547	4,994,389	4,971,399	-22,990	-0.5
Boscobel Area	961	213,898	8,100	6,386,854	6,253,478	-133,376	-2.1
Boulder Junction J1	197	4,971,172	13,884	14,041	14,041	0	0.0
Bowler	503	232,609	9,073	3,511,881	3,551,813	39,932	1.1
Boyceville Community	898	250,058	9,193	6,180,172	6,256,808	76,636	1.2
Brighton #1	159	595,446	9,964	559,184	591,494	32,310	5.8
Brillion	897	315,693	8,853	5,556,747	5,651,994	95,247	1.7
Bristol #1	518	575,410	8,954	2,092,044	2,193,765	101,721	4.9
Brodhead	1,221	256,749	8,635	8,045,495	8,061,636	16,141	0.2
Brown Deer	1,577	630,484	9,809	5,738,191	6,077,511	339,320	5.9
Bruce	633	418,170	8,756	3,388,033	3,443,311	55,278	1.6
Burlington Area	3,675	430,648	7,851	18,946,004	17,676,820	-1,269,184	-6.7
Butternut	195	516,818	10,651	828,377	862,770	34,393	4.2
Cadott Community	877	252,571	7,772	5,422,487	5,246,903	-175,584	-3.2
Cambria-Friesland	439	312,636	9,417	2,803,754	2,850,594	46,840	1.7
Cambridge	984	455,723	10,480	4,920,396	5,073,436	153,040	3.1

School District	2004-05 Reported Data			2005-06 Total Net		Alternative	
	Membership	Adjusted Value Per Member	Shared Cost Per Member	Current Law (90%)	Alternative (100%)	Change to Current Law Amount	Percent
Cameron	843	\$304,007	\$8,462	\$5,202,870	\$5,157,832	-\$45,038	-0.9%
Campbellsport	1,520	454,875	8,602	7,697,255	7,702,980	5,725	0.1
Cashton	543	234,897	9,286	3,834,268	3,877,799	43,531	1.1
Cassville	305	311,418	9,984	2,001,815	2,034,230	32,415	1.6
Cedar Grove-Belgium Area	960	452,611	9,170	4,865,193	5,013,479	148,286	3.0
Cedarburg	3,012	618,522	9,150	10,836,887	11,472,676	635,789	5.9
Central/Westosha UHS	1,188	465,563	9,083	5,889,009	6,077,765	188,756	3.2
Chetek	1,107	505,968	8,614	5,172,040	5,185,139	13,099	0.3
Chilton	1,227	294,604	9,605	8,122,060	8,245,428	123,368	1.5
Chippewa Falls Area	4,552	413,963	8,337	24,396,154	23,757,976	-638,178	-2.6
Clayton	415	228,171	8,734	2,845,839	2,862,864	17,025	0.6
Clear Lake	677	270,681	9,365	4,578,887	4,641,429	62,542	1.4
Clinton Community	1,206	271,456	9,684	8,295,585	8,407,312	111,727	1.3
Clintonville	1,546	314,666	9,882	10,049,877	10,215,901	166,024	1.7
Cochrane-Fountain City	718	348,913	9,392	4,334,988	4,420,485	85,497	2.0
Colby	1,090	230,850	9,155	7,669,579	7,755,455	85,876	1.1
Coleman	777	480,490	8,089	3,825,195	3,577,579	-247,616	-6.5
Colfax	865	301,319	8,246	5,296,798	5,177,501	-119,297	-2.3
Columbus	1,173	412,223	9,195	6,368,486	6,533,507	165,021	2.6
Cornell	534	238,777	9,445	3,790,526	3,834,042	43,516	1.1
Crandon	993	607,731	8,703	3,832,558	3,917,311	84,753	2.2
Crivitz	836	803,925	8,822	1,851,596	2,050,280	198,684	10.7
Cuba City	672	316,103	8,852	4,162,375	4,233,613	71,238	1.7
Cudahy	2,673	315,091	9,682	18,145,131	18,432,573	287,442	1.6
Cumberland	1,198	457,592	8,821	6,032,761	6,194,237	161,476	2.7
D C Everest Area	5,509	301,562	8,230	33,698,075	32,903,524	-794,551	-2.4
Darlington Community	854	238,320	8,994	5,889,472	5,958,934	69,462	1.2
Deerfield Community	752	360,974	10,493	4,606,090	4,698,731	92,641	2.0
DeForest Area	3,220	434,345	9,365	16,855,138	17,332,444	477,306	2.8
Delavan-Darien	2,656	534,693	8,144	12,150,682	11,311,314	-839,368	-6.9

School District	2004-05 Reported Data			2005-06 Total Net		Alternative	
	Membership	Adjusted Value Per Member	Shared Cost Per Member	Current Law (90%)	Alternative (100%)	Change to Current Law Amount	Percent
Denmark	1,585	\$307,088	\$8,701	\$9,861,437	\$9,928,026	\$66,589	0.7%
DePere	3,452	363,350	8,831	20,031,971	20,417,010	385,039	1.9
DeSoto Area	570	416,754	9,502	3,081,595	3,162,666	81,071	2.6
DodgeLand	830	321,184	9,977	5,360,006	5,450,986	90,980	1.7
Dodgeville	1,296	441,762	8,588	6,692,955	6,686,707	-6,248	-0.1
Dover #1	94	464,694	8,091	471,653	442,803	-28,850	-6.1
Drummond	542	1,764,482	9,223	157,142	157,142	0	0.0
Durand	1,184	326,692	9,131	7,316,450	7,448,457	132,007	1.8
East Troy Community	1,732	648,075	8,774	6,078,773	6,340,645	261,872	4.3
Eau Claire Area	10,538	444,977	9,633	54,092,540	55,692,839	1,600,299	3.0
Edgar	651	243,843	8,135	4,209,846	4,114,079	-95,767	-2.3
Edgerton	1,791	413,339	9,099	9,695,008	9,947,652	252,644	2.6
Elcho	427	1,345,373	8,834	128,350	128,350	0	0.0
Eleva-Strum	662	268,855	9,569	4,541,280	4,602,023	60,743	1.3
Elk Mound Area	915	251,660	8,500	6,012,701	5,983,852	-28,849	-0.5
Elkhart Lake-Glenbeulah	590	682,084	8,525	1,988,912	1,951,626	-37,286	-1.9
Elkhorn Area	2,758	474,122	8,417	13,597,674	13,291,142	-306,532	-2.3
Ellsworth Community	1,767	417,200	8,885	9,484,108	9,735,695	251,587	2.7
Elmbrook	6,999	957,326	10,108	6,713,077	6,713,077	0	0.0
Elmwood	389	311,763	9,652	2,514,309	2,555,699	41,390	1.6
Erin	345	657,934	8,831	1,174,167	1,243,849	69,682	5.9
Evansville Community	1,687	301,665	9,245	10,857,429	11,031,111	173,682	1.6
Fall Creek	898	225,801	9,018	6,298,804	6,368,008	69,204	1.1
Fall River	478	297,408	10,612	3,307,177	3,355,693	48,516	1.5
Fennimore Community	761	231,873	8,088	4,964,178	4,846,835	-117,343	-2.4
Flambeau	688	270,715	10,299	4,900,361	4,963,926	63,565	1.3
Florence	692	635,816	8,274	2,647,246	2,461,906	-185,340	-7.0
Fond du Lac	7,218	387,130	8,405	40,109,075	39,412,452	-696,623	-1.7
Fontana J8	257	2,119,648	11,679	37,742	37,742	0	0.0
Fort Atkinson	2,716	428,829	8,822	14,311,606	14,655,085	343,479	2.4

School District	2004-05 Reported Data			2005-06 Total Net		Alternative	
	Membership	Adjusted Value Per Member	Shared Cost Per Member	Current Law (90%)	Alternative (100%)	Change to Current Law Amount	Percent
Fox Point J2	736	\$972,919	\$11,434	\$1,370,265	\$1,370,265	\$0	0.0%
Franklin Public	3,704	533,398	9,671	18,321,055	18,995,312	674,257	3.7
Frederic	608	436,994	9,742	3,169,912	3,260,586	90,674	2.9
Freedom Area	1,487	335,832	8,747	8,932,620	9,030,916	98,296	1.1
Friess Lake	280	652,135	9,915	823,090	885,407	62,317	7.6
Galesville-Ettrick	1,423	287,622	8,314	8,868,052	8,717,120	-150,932	-1.7
Geneva J4	96	2,331,292	14,654	15,147	15,147	0	0.0
Genoa City J2	621	253,686	8,643	4,109,051	4,118,686	9,635	0.2
Germantown	3,581	668,429	9,803	10,429,810	11,246,688	816,878	7.8
Gibraltar Area	608	4,705,124	12,238	44,767	44,767	0	0.0
Gillett	829	278,276	8,299	5,223,129	5,133,528	-89,601	-1.7
Gilman	510	331,908	9,651	3,193,763	3,251,532	57,769	1.8
Gilmanton	234	254,428	9,034	1,585,562	1,605,880	20,318	1.3
Glendale-River Hills	945	1,153,905	10,131	899,801	899,801	0	0.0
Glenwood City	820	275,438	9,154	5,444,903	5,521,985	77,082	1.4
Glidden	255	485,301	9,507	1,209,739	1,251,972	42,233	3.5
Goodman-Armstrong	202	517,673	10,445	863,048	898,735	35,687	4.1
Grafton	2,020	612,233	9,328	7,243,421	7,665,479	422,058	5.8
Granton Area	293	261,328	9,370	2,007,950	2,034,081	26,131	1.3
Grantsburg	1,049	340,956	8,672	6,240,776	6,276,388	35,612	0.6
Green Bay Area	20,081	381,459	8,942	113,870,579	116,484,794	2,614,215	2.3
Green Lake	378	1,821,346	12,261	75,406	75,406	0	0.0
Greendale	2,105	548,636	9,752	9,176,806	9,570,937	394,131	4.3
Greenfield	2,976	620,953	9,393	11,362,700	11,993,358	630,658	5.6
Greenwood	500	313,737	9,322	3,174,453	3,227,990	53,537	1.7
Hamilton	4,071	524,116	9,034	19,119,608	19,847,775	728,167	3.8
Hartford J1	1,693	439,633	8,558	8,769,574	8,732,880	-36,694	-0.4
Hartford UHS	1,724	484,189	10,321	8,065,138	8,350,016	284,878	3.5
Hartland-Lakeside J3	1,369	603,490	10,007	4,683,394	4,965,347	281,953	6.0
Hayward Community	1,989	1,177,231	8,804	1,938,850	1,938,850	0	0.0

School District	2004-05 Reported Data			2005-06 Total Net		Alternative	
	Membership	Adjusted Value Per Member	Shared Cost Per Member	Current Law (90%)	Alternative (100%)	Change to Current Law Amount	Percent
Herman #22	92	\$492,329	\$11,985	\$404,203	\$419,660	\$15,457	3.8%
Highland	302	257,366	10,558	2,229,656	2,256,182	26,526	1.2
Hilbert	487	317,081	8,875	3,022,067	3,074,767	52,700	1.7
Hillsboro	597	247,593	8,409	3,917,447	3,881,326	-36,121	-0.9
Holmen	3,245	269,926	9,505	22,145,800	22,444,732	298,932	1.3
Horicon	1,047	331,465	9,305	6,471,197	6,589,636	118,439	1.8
Hortonville	3,092	390,203	8,632	17,190,090	17,246,761	56,671	0.3
Howards Grove	994	334,545	9,012	6,044,901	6,158,390	113,489	1.9
Howard-Suamico	4,949	354,700	8,287	28,539,163	27,829,131	-710,032	-2.5
Hudson	4,919	561,901	8,467	21,068,885	20,602,743	-466,142	-2.2
Hurley	730	417,172	9,416	3,940,029	4,043,961	103,932	2.6
Hustisford	454	528,882	9,210	1,988,883	2,070,827	81,944	4.1
Independence	334	318,162	10,577	2,223,502	2,259,769	36,267	1.6
Iola-Scandinavia	804	387,030	8,532	4,480,872	4,454,630	-26,242	-0.6
Iowa-Grant	898	192,198	9,671	6,886,429	6,945,333	58,904	0.9
Ithaca	352	255,965	9,865	2,502,738	2,533,489	30,751	1.2
Janesville	10,621	319,934	8,250	63,698,671	62,161,079	-1,537,592	-2.4
Jefferson	1,847	411,156	8,705	9,982,743	10,090,788	108,045	1.1
Johnson Creek	607	420,505	9,438	3,257,790	3,344,899	87,109	2.7
Juda	311	240,811	9,810	2,252,834	2,278,394	25,560	1.1
Kaukauna Area	3,870	350,991	8,686	22,731,637	22,890,639	159,002	0.7
Kenosha	21,650	343,807	8,532	127,651,415	127,023,912	-627,503	-0.5
Kettle Moraine	4,492	609,481	9,233	16,381,747	17,316,081	934,334	5.7
Kewaskum	1,955	487,646	8,656	9,242,367	9,317,441	75,074	0.8
Kewaunee	1,075	358,039	9,182	6,368,250	6,499,605	131,355	2.1
Kickapoo Area	445	290,138	9,311	2,920,687	2,964,750	44,063	1.5
Kiel Area	1,447	332,106	9,090	8,911,648	9,075,652	164,004	1.8
Kimberly Area	3,717	370,854	8,413	21,094,010	20,764,153	-329,857	-1.6
Kohler	439	942,833	10,179	486,825	486,825	0	0.0
Lac du Flambeau #1	486	1,011,640	10,144	475,755	475,755	0	0.0

School District	2004-05 Reported Data			2005-06 Total Net		Alternative	
	Membership	Adjusted Value Per Member	Shared Cost Per Member	Current Law (90%)	Alternative (100%)	Change to Current Law Amount	Percent
LaCrosse	7,267	\$443,556	\$9,205	\$37,414,462	\$38,514,505	\$1,100,043	2.9%
Ladysmith-Hawkins	996	276,312	10,430	7,079,051	7,172,975	93,924	1.3
LaFarge	246	274,986	11,289	1,831,534	1,854,621	23,087	1.3
Lake Country	510	962,687	11,983	253,644	253,644	0	0.0
Lake Geneva J1	1,846	608,728	8,184	7,468,566	6,863,610	-604,956	-8.1
Lake Geneva-Genoa UHS	1,294	662,239	11,167	2,857,317	3,149,766	292,449	10.2
Lake Holcombe	450	630,613	9,697	1,466,913	1,563,757	96,844	6.6
Lake Mills Area	1,328	487,604	8,349	6,427,433	6,218,620	-208,813	-3.2
Lakeland UHS	949	1,621,133	11,203	235,269	235,269	0	0.0
Lancaster Community	1,025	263,062	8,990	6,850,959	6,942,983	92,024	1.3
Laona	272	416,644	10,520	1,486,691	1,525,366	38,675	2.6
Lena	460	298,058	8,630	2,884,297	2,890,449	6,152	0.2
Linn J4	140	1,491,297	11,939	31,578	31,578	0	0.0
Linn J6	115	2,728,835	12,795	7,354	7,354	0	0.0
Little Chute Area	1,492	273,953	8,991	9,835,227	9,974,721	139,494	1.4
Lodi	1,666	488,355	9,406	7,871,934	8,149,595	277,661	3.5
Lomira	1,106	322,984	8,808	6,775,154	6,874,202	99,048	1.5
Loyal	662	219,208	8,394	4,474,218	4,435,860	-38,358	-0.9
Luck	603	471,712	8,919	2,963,343	3,060,416	97,073	3.3
Luxemburg-Casco	1,955	356,430	7,889	11,017,901	10,456,036	-561,865	-5.1
Madison Metropolitan	25,039	711,511	9,864	58,996,879	65,130,734	6,133,855	10.4
Manawa	895	289,140	9,021	5,793,232	5,881,549	88,317	1.5
Manitowoc	5,441	381,898	8,326	30,381,877	29,649,383	-732,494	-2.4
Maple	1,423	443,329	7,941	7,305,573	6,793,061	-512,512	-7.0
Maple Dale-Indian Hill	438	1,356,488	13,059	911,336	911,336	0	0.0
Marathon City	696	402,353	8,442	3,793,666	3,737,378	-56,288	-1.5
Marinette	2,379	321,591	9,453	15,015,698	15,276,799	261,101	1.7
Marion	629	334,548	8,126	3,691,985	3,562,608	-129,377	-3.5
Markesan	855	586,711	9,372	3,255,933	3,427,128	171,195	5.3
Marshall	1,252	232,316	9,443	8,962,793	9,062,062	99,269	1.1

School District	2004-05 Reported Data			2005-06 Total Net		Alternative	
	Membership	Adjusted Value Per Member	Shared Cost Per Member	Current Law (90%)	Alternative (100%)	Change to Current Law Amount	Percent
Marshfield	4,088	\$402,552	\$8,292	\$22,212,055	\$21,558,055	-\$654,000	-2.9%
Mauston	1,547	334,375	9,791	9,702,009	9,878,544	176,535	1.8
Mayville	1,190	396,506	9,095	6,616,499	6,777,527	161,028	2.4
McFarland	2,010	420,084	9,745	10,838,183	11,126,346	288,163	2.7
Medford Area	2,183	307,100	8,085	13,175,108	12,727,191	-447,917	-3.4
Mellen	317	293,519	9,480	2,086,378	2,118,133	31,755	1.5
Melrose-Mindoro	732	308,358	8,996	4,611,981	4,689,014	77,033	1.7
Menasha	3,606	338,577	8,355	21,254,830	20,870,160	-384,670	-1.8
Menominee Indian	995	230,943	9,497	7,161,536	7,239,960	78,424	1.1
Menomonee Falls	4,188	687,002	9,375	14,706,798	15,688,696	981,898	6.7
Menomonie Area	3,368	430,632	9,580	17,763,555	18,258,532	494,977	2.8
Mequon-Thiensville	3,868	1,039,320	10,092	3,220,626	3,220,626	0	0.0
Mercer	205	1,459,644	9,494	104,590	104,590	0	0.0
Merrill Area	3,256	315,610	8,845	20,174,408	20,509,197	334,789	1.7
Merton Community	902	420,257	8,793	4,814,367	4,912,148	97,781	2.0
Middleton-Cross Plains	5,631	712,392	9,411	14,683,940	16,052,948	1,369,008	9.3
Milton	3,181	364,576	8,094	18,025,342	17,263,405	-761,937	-4.2
Milwaukee	96,874	239,131	8,097	630,167,248	613,994,636	-16,172,612	-2.6
Mineral Point	797	296,182	9,660	5,277,701	5,358,262	80,561	1.5
Minocqua JI	646	1,790,002	8,801	142,434	142,434	0	0.0
Mishicot	1,109	324,836	8,176	6,592,128	6,394,054	-198,074	-3.0
Mondovi	1,108	245,281	8,560	7,362,833	7,350,035	-12,798	-0.2
Monona Grove	2,896	499,236	9,882	13,209,662	13,703,073	493,411	3.7
Monroe	2,642	320,084	10,260	17,297,389	17,585,996	288,607	1.7
Montello	842	597,927	8,482	3,379,916	3,304,812	-75,104	-2.2
Monticello	417	344,280	9,498	2,545,698	2,594,693	48,995	1.9
Mosinee	2,070	383,949	8,331	11,529,557	11,253,992	-275,565	-2.4
Mount Horeb Area	2,111	399,224	8,735	11,613,751	11,767,291	153,540	1.3
Mukwonago	5,075	492,292	8,522	24,296,043	24,052,587	-243,456	-1.0
Muskego-Norway	4,812	510,958	9,441	21,684,298	22,523,400	839,102	3.9

School District	2004-05 Reported Data			2005-06 Total Net		Alternative	
	Membership	Adjusted Value Per Member	Shared Cost Per Member	Current Law (90%)	Alternative (100%)	Change to Current Law Amount	Percent
Necedah Area	834	\$383,032	\$9,305	\$4,752,614	\$4,861,635	\$109,021	2.3%
Neenah	6,408	505,045	8,542	30,049,955	29,822,987	-226,968	-0.8
Neillsville	1,162	292,710	8,467	7,269,909	7,212,355	-57,554	-0.8
Nekoosa	1,425	538,804	8,873	6,219,701	6,481,729	262,028	4.2
Neosho J3	205	469,407	9,902	1,009,535	1,042,375	32,840	3.3
New Auburn	305	657,477	9,781	897,106	965,541	68,435	7.6
New Berlin	4,573	803,990	10,197	5,612,728	6,867,447	1,254,719	22.4
New Glarus	794	376,694	9,023	4,543,500	4,645,574	102,074	2.2
New Holstein	1,244	426,166	7,898	6,488,527	6,060,476	-428,051	-6.6
New Lisbon	684	370,292	9,135	3,964,261	4,050,701	86,440	2.2
New London	2,543	319,867	8,344	15,316,828	15,048,419	-268,409	-1.8
New Richmond	2,645	402,896	8,352	14,384,304	14,044,486	-339,818	-2.4
Niagara	486	258,547	9,976	3,464,513	3,507,396	42,883	1.2
Nicolet UHS	1,243	965,668	13,282	2,069,821	2,069,821	0	0.0
Norris	71	936	4,458	313,893	313,865	-28	0.0
North Cape	212	492,038	6,947	900,856	828,246	-72,610	-8.1
North Crawford	520	249,349	9,118	3,565,102	3,609,353	44,251	1.2
North Fond du Lac	1,281	313,099	8,535	7,848,229	7,816,179	-32,050	-0.4
North Lake	339	712,286	10,540	849,785	849,785	0	0.0
Northern Ozaukee	867	576,011	9,664	3,321,096	3,491,530	170,434	5.1
Northland Pines	1,496	1,743,891	11,940	380,492	380,492	0	0.0
Northwood	420	1,544,322	10,273	132,681	132,681	0	0.0
Norwalk-Ontario	666	187,938	8,687	4,761,834	4,776,707	14,873	0.3
Norway J7	115	439,464	8,528	595,816	591,310	-4,506	-0.8
Oak Creek-Franklin	5,329	536,228	8,321	24,769,348	23,741,533	-1,027,815	-4.1
Oakfield	609	266,810	9,637	4,206,102	4,261,556	55,454	1.3
Oconomowoc Area	4,372	856,725	7,733	10,959,393	8,007,580	-2,951,813	-26.9
Oconto	1,222	302,539	9,125	7,807,668	7,933,843	126,175	1.6
Oconto Falls	1,948	350,630	8,893	11,531,097	11,764,200	233,103	2.0
Omnro	1,324	299,661	8,907	8,402,305	8,537,708	135,403	1.6

School District	2004-05 Reported Data			2005-06 Total Net		Alternative	
	Membership	Adjusted Value Per Member	Shared Cost Per Member	Current Law (90%)	Alternative (100%)	Change to Current Law Amount	Percent
Onalaska	2,792	\$416,084	\$8,326	\$14,920,034	\$14,509,870	-\$410,164	-2.7%
Oostburg	983	424,630	8,622	5,205,645	5,219,941	14,296	0.3
Oregon	3,532	390,331	9,915	20,165,152	20,635,653	470,501	2.3
Osceola	1,799	392,317	8,583	9,965,182	9,953,471	-11,711	-0.1
Oshkosh Area	10,334	386,409	8,145	57,140,842	54,787,378	-2,353,464	-4.1
Osseo-Fairchild	1,012	267,212	9,764	7,033,806	7,126,095	92,289	1.3
Owen-Withee	627	252,967	7,935	3,956,786	3,828,026	-128,760	-3.3
Palmyra-Eagle Area	1,226	492,853	9,528	5,723,950	5,930,161	206,211	3.6
Pardeeville Area	961	429,232	8,434	5,052,352	4,964,809	-87,543	-1.7
Paris JI	213	616,236	9,481	743,173	787,968	44,795	6.0
Park Falls	749	674,808	8,770	2,465,923	2,580,937	115,014	4.7
Parkview	1,129	284,810	8,711	7,225,268	7,273,467	48,199	0.7
Pecatonica Area	482	335,442	9,699	3,006,901	3,062,080	55,179	1.8
Pepin Area	329	505,910	10,445	1,451,174	1,507,977	56,803	3.9
Peshigo	1,196	242,008	7,658	7,364,526	7,138,979	-225,547	-3.1
Pewaukee	2,201	873,914	10,158	1,195,108	1,430,377	235,269	19.7
Phelps	149	2,222,768	16,415	34,561	34,561	0	0.0
Phillips	1,055	491,381	8,179	5,097,860	4,814,800	-283,060	-5.6
Pittsville	749	326,289	8,867	4,579,790	4,663,197	83,407	1.8
Platteville	1,508	336,011	9,408	9,294,462	9,467,390	172,928	1.9
Plum City	364	284,388	9,770	2,467,532	2,502,860	35,328	1.4
Plymouth	2,503	420,092	7,485	12,477,716	11,679,565	-798,151	-6.4
Port Edwards	513	313,443	10,961	3,501,294	3,556,171	54,877	1.6
Port Washington-Saukville	2,780	423,710	9,109	14,797,736	15,199,730	401,994	2.7
Portage Community	2,519	408,950	8,879	13,691,184	14,042,750	351,566	2.6
Potosi	412	216,845	9,627	3,048,454	3,078,945	30,491	1.0
Poynette	1,175	428,605	8,299	6,174,786	5,978,866	-195,920	-3.2
Prairie du Chien Area	1,270	301,217	8,364	7,836,241	7,720,273	-115,968	-1.5
Prairie Farm	338	252,834	10,070	2,443,707	2,472,872	29,165	1.2
Prentice	503	508,588	10,127	2,226,688	2,313,993	87,305	3.9

School District	2004-05 Reported Data			2005-06 Total Net		Alternative	
	Membership	Adjusted Value Per Member	Shared Cost Per Member	Current Law (90%)	Alternative (100%)	Change to Current Law Amount	Percent
Prescott	1,198	\$523,589	\$8,723	\$5,411,847	\$5,516,206	\$104,359	1.9%
Princeton	449	725,877	8,593	1,349,897	1,348,591	-1,306	-0.1
Pulaski Community	3,664	333,504	8,723	22,056,116	22,258,255	202,139	0.9
Racine	21,131	361,949	7,932	126,242,718	119,656,807	-6,585,911	-5.2
Randall J1	717	546,336	8,007	3,230,291	2,928,569	-301,722	-9.3
Randolph	494	333,589	9,002	3,007,032	3,063,273	56,241	1.9
Random Lake	1,019	451,755	8,444	5,187,935	5,096,399	-91,536	-1.8
Raymond #14	428	479,503	7,508	1,983,138	1,826,806	-156,332	-7.9
Reedsburg	2,502	426,813	8,616	13,207,195	13,235,571	28,376	0.2
Reedsville	728	340,223	9,064	4,400,695	4,485,224	84,529	1.9
Rhineland	3,110	607,255	8,983	11,693,310	12,337,827	644,517	5.5
Rib Lake	526	387,527	9,217	2,973,742	3,043,308	69,566	2.3
Rice Lake Area	2,585	449,998	8,482	13,191,856	13,018,328	-173,528	-1.3
Richfield J1	442	727,594	9,464	1,074,209	1,183,962	109,753	10.2
Richland	1,463	331,514	10,176	9,358,287	9,523,810	165,523	1.8
Richmond	404	377,254	10,628	2,404,434	2,456,448	52,014	2.2
Rio Community	540	341,128	9,473	3,309,965	3,372,832	62,867	1.9
Ripon	1,778	296,410	9,105	11,447,104	11,626,964	179,860	1.6
River Falls	3,047	486,043	9,143	14,542,490	15,047,910	505,420	3.5
River Ridge	561	262,588	10,250	4,036,787	4,087,063	50,276	1.2
River Valley	1,457	483,577	9,010	7,004,057	7,244,510	240,453	3.4
Riverdale	848	270,117	9,495	5,782,473	5,860,647	78,174	1.4
Rosendale-Brandon	1,017	275,488	9,180	6,762,448	6,858,065	95,617	1.4
Rosholt	700	372,987	9,143	4,041,173	4,130,277	89,104	2.2
Royall	647	242,028	10,103	4,763,700	4,817,142	53,442	1.1
Rubicon J6	139	377,560	10,221	818,547	836,458	17,911	2.2
Saint Croix Central	1,174	390,943	8,465	6,507,346	6,428,958	-78,388	-1.2
Saint Croix Falls	1,135	522,060	8,477	5,190,890	5,098,367	-92,523	-1.8
Saint Francis	1,035	461,404	9,093	6,390,054	6,553,031	162,977	2.6
Salem J2	1,266	363,152	8,308	7,234,167	7,061,281	-172,886	-2.4

School District	2004-05 Reported Data			2005-06 Total Net		Alternative	
	Membership	Adjusted Value Per Member	Shared Cost Per Member	Current Law (90%)	Alternative (100%)	Change to Current Law Amount	Percent
Sauk Prairie	2,634	\$492,744	\$8,981	\$12,463,497	\$12,906,433	\$442,936	3.6%
Seneca	303	305,830	9,138	1,928,765	1,960,391	31,626	1.6
Sevastopol	646	1,668,583	9,930	153,174	153,174	0	0.0
Seymour Community	2,469	240,091	8,229	16,133,056	15,848,560	-284,496	-1.8
Sharon J11	298	198,260	8,639	2,098,866	2,102,223	3,357	0.2
Shawano-Gresham	2,980	400,793	8,000	16,154,237	15,223,665	-930,572	-5.8
Sheboygan Area	10,154	297,506	9,503	66,586,494	67,617,460	1,030,966	1.5
Sheboygan Falls	1,688	388,862	8,493	9,376,475	9,287,736	-88,739	-0.9
Shell Lake	564	506,536	9,706	2,545,820	2,643,318	97,498	3.8
Shiocton	825	275,804	9,050	5,443,410	5,521,064	77,654	1.4
Shorewood	1,802	680,551	9,855	6,772,973	7,191,491	418,518	6.2
Shullsburg	375	225,114	8,979	2,625,534	2,654,344	28,810	1.1
Silver Lake J1	563	371,524	8,624	3,211,046	3,218,570	7,524	0.2
Siren	506	702,091	9,999	1,204,137	1,313,050	108,913	9.0
Slinger	2,779	470,568	8,770	13,710,236	14,007,451	297,215	2.2
Solon Springs	354	512,010	10,065	1,555,318	1,617,174	61,856	4.0
Somerset	1,438	423,213	8,271	7,617,285	7,358,979	-258,306	-3.4
South Milwaukee	3,292	318,783	8,991	21,693,903	22,052,058	358,155	1.7
South Shore	226	1,044,178	12,538	485,630	485,630	0	0.0
Southern Door	1,279	675,933	8,645	4,289,817	4,345,637	55,820	1.3
Southwestern Wisconsin	569	295,591	8,488	3,551,836	3,528,074	-23,762	-0.7
Sparta Area	2,671	251,230	9,196	18,357,516	18,586,529	229,013	1.2
Spencer	780	245,079	8,952	5,319,599	5,384,839	65,240	1.2
Spooner	1,479	883,683	8,544	3,375,065	3,375,065	0	0.0
Spring Valley	772	312,630	8,712	4,772,240	4,808,882	36,642	0.8
Stanley-Boyd Area	990	240,552	8,494	6,584,443	6,552,646	-31,797	-0.5
Stevens Point Area	7,544	414,439	8,587	40,523,928	40,488,121	-35,807	-0.1
Stockbridge	280	494,718	9,443	1,304,986	1,352,259	47,273	3.6
Stone Bank	298	1,159,696	10,810	121,833	121,833	0	0.0
Stoughton Area	3,591	435,540	8,812	18,725,673	19,168,254	442,581	2.4

School District	2004-05 Reported Data			2005-06 Total Net		Alternative	
	Membership	Adjusted Value Per Member	Shared Cost Per Member	Current Law (90%)	Alternative (100%)	Change to Current Law Amount	Percent
Stratford	756	\$333,127	\$8,188	\$4,454,295	\$4,320,003	-\$134,292	-3.0%
Sturgeon Bay	1,276	583,926	8,943	5,066,418	5,320,696	254,278	5.0
Sun Prairie Area	5,585	536,074	9,235	24,033,662	25,055,427	1,021,765	4.3
Superior	4,941	329,941	8,642	29,782,116	29,879,659	97,543	0.3
Suring	546	902,785	9,897	937,547	937,547	0	0.0
Swallow	363	1,005,257	10,126	172,590	172,590	0	0.0
Thorp	634	259,765	8,314	4,080,110	4,019,474	-60,636	-1.5
Three Lakes	678	1,517,152	10,878	226,828	226,828	0	0.0
Tigerton	401	273,220	9,252	2,685,505	2,722,898	37,393	1.4
Tomah Area	2,978	301,573	8,065	18,060,298	17,436,181	-624,117	-3.5
Tomahawk	1,629	689,283	8,128	5,763,329	5,075,736	-687,593	-11.9
Tomorrow River	877	360,149	8,653	5,083,397	5,106,922	23,525	0.5
Trevor Grade School	380	311,142	9,491	2,440,422	2,480,773	40,351	1.7
Tri-County Area	781	374,096	8,760	4,455,377	4,517,923	62,546	1.4
Turtle Lake	539	691,035	10,214	1,487,390	1,487,390	0	0.0
Twin Lakes #4	437	697,005	9,022	1,300,194	1,404,143	103,949	8.0
Two Rivers	2,120	277,909	8,964	13,882,530	14,083,605	201,075	1.4
Union Grove J1	638	328,745	8,602	3,844,955	3,846,542	1,587	0.0
Union Grove UHS	713	468,221	9,324	3,507,829	3,621,760	113,931	3.2
Unity	1,175	746,658	8,653	3,292,291	3,357,217	64,926	2.0
Valders Area	1,171	359,573	9,444	6,964,708	7,108,408	143,700	2.1
Verona Area	4,485	455,842	9,815	22,512,284	23,210,005	697,721	3.1
Viroqua Area	1,142	314,191	9,066	7,161,445	7,283,898	122,453	1.7
Wabeno Area	616	1,039,838	8,277	802,463	802,463	0	0.0
Walworth J1	564	343,678	8,246	3,284,317	3,195,531	-88,786	-2.7
Washburn	665	371,486	9,129	3,846,920	3,931,229	84,309	2.2
Washington	97	2,713,062	11,528	13,984	13,984	0	0.0
Washington-Caldwell	243	434,224	7,584	1,206,618	1,125,300	-81,318	-6.7
Waterford J1	1,535	451,668	8,699	7,807,251	7,901,030	93,779	1.2
Waterford UHS	1,073	444,397	9,338	5,515,410	5,678,143	162,733	3.0

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Waterloo	976	\$320,953	\$8,655	\$5,954,155	\$5,978,205	\$24,050	0.4%
Watertown	3,793	420,606	8,397	20,162,272	19,746,795	-415,477	-2.1
Waukesha	13,153	597,312	8,681	51,867,193	52,740,185	872,992	1.7
Waunakee Community	3,119	463,039	8,953	15,548,839	16,041,717	492,878	3.2
Waupaca	2,474	473,373	9,310	12,056,344	12,456,021	399,677	3.3
Waupun	2,352	317,837	9,161	14,737,417	14,992,541	255,124	1.7
Wausau	8,761	363,939	9,436	52,043,472	53,138,210	1,094,738	2.1
Wausaukee	660	799,840	10,037	1,185,609	1,185,609	0	0.0
Wautoma Area	1,544	540,566	8,090	6,989,500	6,436,710	-552,790	-7.9
Wauwatosa	5,987	746,996	8,285	22,134,987	20,314,200	-1,820,787	-8.2
Wauzeka-Steuken	333	162,706	10,179	2,758,379	2,776,870	18,491	0.7
Webster	735	1,556,188	9,624	405,578	405,578	0	0.0
West Allis	8,298	482,219	8,782	41,360,535	42,332,699	972,164	2.4
West Bend	6,776	533,664	7,997	31,079,481	28,247,690	-2,831,791	-9.1
West DePere	2,236	516,406	8,782	10,208,066	10,488,166	280,100	2.7
West Salem	1,734	301,237	8,791	10,917,655	11,050,645	132,990	1.2
Westby Area	1,198	252,136	9,047	8,146,961	8,250,048	103,087	1.3
Westfield	1,358	609,181	8,613	5,272,188	5,290,132	17,944	0.3
Weston	358	317,716	9,626	2,290,025	2,328,843	38,818	1.7
Weyauwega-Fremont	1,104	422,919	8,671	5,863,123	5,908,905	45,782	0.8
Weyerhaeuser Area	211	662,839	11,294	638,449	638,449	0	0.0
Wheatland J1	505	424,007	9,748	2,699,628	2,772,704	73,076	2.7
White Lake	247	582,637	9,385	999,030	999,030	0	0.0
Whitefish Bay	2,562	638,954	9,616	10,615,755	11,174,414	558,659	5.3
Whitehall	772	237,205	8,836	5,275,260	5,332,833	57,573	1.1
Whitewater	2,016	511,454	9,167	9,161,175	9,513,062	351,887	3.8
Whitnall	2,312	596,488	9,061	9,690,576	10,161,216	470,640	4.9
Wild Rose	742	774,878	8,826	1,816,577	1,989,466	172,889	9.5
Williams Bay	507	1,418,048	11,527	150,656	150,656	0	0.0
Wilmot Grade School	148	422,325	9,727	793,602	814,934	21,332	2.7

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Wilmot UHS	1,144	\$512,896	\$9,770	\$5,074,352	\$5,274,596	\$200,244	3.9%
Winneconne Community	1,585	462,826	8,940	7,905,516	8,155,869	250,353	3.2
Winter	430	851,065	9,800	650,269	650,269	0	0.0
Wisconsin Dells	1,674	986,138	8,967	1,527,718	1,527,718	0	0.0
Wisconsin Heights	1,045	455,503	9,821	5,245,138	5,407,586	162,448	3.1
Wisconsin Rapids	5,812	326,188	8,661	35,229,773	35,389,787	160,014	0.5
Wittenberg-Biramwood	1,314	311,749	8,383	8,007,938	7,893,555	-114,383	-1.4
Wonewoc-Union Center	426	428,616	9,138	2,249,567	2,311,880	62,313	2.8
Woodruff JI	518	867,935	10,523	647,135	647,135	0	0.0
Wrightstown Community	1,115	379,913	8,895	6,329,815	6,474,381	144,566	2.3
Yorkville J2	338	605,405	7,861	1,383,891	1,219,557	-164,334	-11.9
STATEWIDE	869,002	\$442,182	\$8,857	\$4,536,319,840	\$4,536,322,459	\$2,619	0.0%