



## Legislative Fiscal Bureau

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January 22, 2007

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

FROM: Russ Kava, Fiscal Analyst

SUBJECT: Revenue Limits -- Flexibility Options

The following memorandum provides information on a proposal to provide school districts with revenue limit flexibility based on a percentage of statewide average allowable revenue per pupil.

### **Current Law**

Under revenue limits, the annual increase in a school district's per pupil revenue derived from general school aids, computer aid, and property taxes is restricted. Actual general aids, computer aid, and property tax revenues received in the prior school year are used to establish the base year amount in order to compute the allowable revenue increase for the current school year. A per pupil revenue limit increase, which is adjusted annually for inflation, is added to the base revenue per pupil for the current school year. In 2006-07, this per pupil increase is \$256.93. There are several adjustments that are made to the standard revenue limit calculation, such as the low-revenue ceiling, the declining enrollment adjustment, and the carryover of unused revenue limit authority. These adjustments generally increase a district's limit, providing the district with more revenue authority within the calculated limit. A school district can also exceed its revenue limit by receiving voter approval at a referendum.

### **Flexibility Proposal**

There have been a number of proposals in the past to provide school districts with some flexibility under revenue limits outside of the standard revenue limit calculation or approval through referendum. One such proposal that has been considered would be to allow a school board to increase its revenue limit, on a non-recurring basis, by an amount equal to a statutorily-set percentage of the statewide average allowable revenue per pupil in the previous school year, multiplied by the district's current year three-year rolling average pupil count.

One option discussed would be to allow school boards to increase their revenue limit by 1% of the statewide average allowable revenue per pupil. Had this proposal been in effect for the 2006-07 school year, school boards would have had the authority to increase their revenue limit by \$88 per pupil. If all school districts utilized this option, statewide revenue limit authority would have increased by \$75.7 million in 2006-07. The attachment shows the revenue limit increase for each district under this option, had it applied in 2006-07.

A number of issues would need to be considered in relation to such a proposal:

*Amount of the adjustment.* The total revenue limit authority generated under the proposal could be increased or decreased by changing the percentage of statewide average allowable revenue per pupil allowed under the adjustment. If the proposal had set the adjustment in 2006-07 at 2% of statewide average allowable revenue per pupil, statewide revenue limit authority could have increased by a maximum of \$151.4 million. If it were set at 0.5%, statewide revenue limit authority could have increased by a maximum of \$37.9 million.

*Weighted adjustment.* Some versions of the proposal have specified that, rather than a flat per pupil adjustment being provided to all districts, the per pupil adjustment be weighted by some factor designed to give a certain class of districts a larger adjustment. For example, the adjustment could be weighted by property value to give lower property value districts a higher per pupil adjustment than higher property value districts. This could be done by applying a weighting factor to the per pupil adjustment equal to statewide average property value per member divided by the value per member of the district. Had this applied in 2006-07, a district with half the statewide value per member would have been allowed an adjustment of \$176 per pupil, while a district with twice the statewide value per member would have been allowed an adjustment of \$44 per pupil.

Similarly, the adjustment could be weighted by per pupil revenue to give lower revenue per pupil districts a higher adjustment than higher revenue per pupil districts. In this case, the weighting factor could be the statewide average allowable revenue per pupil divided by the district's revenue per pupil.

*Required school board vote.* Another consideration is the level of support needed on a school board to utilize the flexibility option, either by a majority vote or by a super-majority (such as two-thirds) of the members-elect of the board. Given that such a vote would increase the property tax levy of the district, it could be viewed as appropriate to have a higher threshold for using the revenue limit flexibility. However, it could be argued that requiring a super-majority would be unduly restrictive and impede the ability of a locally-elected board to govern its affairs.

*Frequency of use.* The proposal could also be structured to place limits on how often a board would be able to use the proposed flexibility option. The proposal could be structured to allow school boards to approve the flexibility option on an annual basis, which would give them an ongoing method for raising the resources they deem necessary for their operations and be able to respond to unanticipated needs as they arise. However, because the adjustment would be non-

recurring, this could make it more difficult for districts to use it to address ongoing expenditure needs.

However, if a school board believes its district's revenue limit is set at a level too low to maintain its ongoing operations, it may be preferable to require referendum approval as under current law to ensure that there is the support of a majority of voters in the district for such expenditures. Accordingly, the proposal could be structured to allow boards to use the flexibility option once every certain number of years.

Attachment

## ATTACHMENT

### One Percent Revenue Limit Flexibility Option Had it Applied in 2006-07

| <u>School District</u> | <u>Current Three<br/>Year-Rolling<br/>Average Pupils</u> | <u>Revenue<br/>Limit Increase<br/>Under 1% Option</u> | <u>School District</u>   | <u>Current Three<br/>Year-Rolling<br/>Average Pupils</u> | <u>Revenue<br/>Limit Increase<br/>Under 1% Option</u> |
|------------------------|--|---|--------------------------|--|---|
| Abbotsford             | 640  | \$56,320  | Boscobel Area            | 939  | \$82,632  |
| Adams-Friendship Area  | 1,999  | 175,912   | Boulder Junction J1      | 191  | 16,808  |
| Albany                 | 451  | 39,688  | Bowler                   | 471  | 41,448  |
| Algoma                 | 636  | 55,968  | Boyceville Community     | 854  | 75,152  |
| Alma                   | 301  | 26,488  | Brighton #1              | 171  | 15,048  |
| Alma Center            | 596  | 52,448  | Brillion                 | 879  | 77,352  |
| Almond-Bancroft        | 492  | 43,296  | Bristol #1               | 519  | 45,672  |
| Altoona                | 1,413  | 124,344   | Brodhead                 | 1,193  | 104,984   |
| Amery                  | 1,795  | 157,960   | Brown Deer               | 1,591  | 140,008   |
| Antigo                 | 2,749  | 241,912   | Bruce                    | 621  | 54,648  |
| Appleton Area          | 14,430   | 1,269,840   | Burlington Area          | 3,629  | 319,352   |
| Arcadia                | 953  | 83,864  | Butternut                | 189  | 16,632  |
| Argyle                 | 362  | 31,856  | Cadott Community         | 868  | 76,384  |
| Arrowhead UHS          | 2,302  | 202,576   | Cambria-Friesland        | 437  | 38,456  |
| Ashland                | 2,221  | 195,448   | Cambridge                | 953  | 83,864  |
| Ashwaubenon            | 2,867  | 252,296   | Cameron                  | 821  | 72,248  |
| Athens                 | 539  | 47,432  | Campbellsport            | 1,504  | 132,352   |
| Auburndale             | 816  | 71,808  | Cashton                  | 520  | 45,760  |
| Augusta                | 623  | 54,824  | Cassville                | 295  | 25,960  |
| Baldwin-Woodville Area | 1,460  | 128,480   | Cedar Grove-Belgium Area | 987  | 86,856  |
| Bangor                 | 637  | 56,056  | Cedarburg                | 2,986  | 262,768   |
| Baraboo                | 2,933  | 258,104   | Central/Westosha UHS     | 1,218  | 107,184   |
| Barneveld              | 423  | 37,224  | Chetek                   | 1,061  | 93,368  |
| Barron Area            | 1,389  | 122,232   | Chilton                  | 1,195  | 105,160   |
| Bayfield               | 483  | 42,504  | Chippewa Falls Area      | 4,690  | 412,720   |
| Beaver Dam             | 3,322  | 292,336   | Clayton                  | 400  | 35,200  |
| Beecher-Dunbar-Pembine | 270  | 23,760  | Clear Lake               | 661  | 58,168  |
| Belleville             | 933  | 82,104  | Clinton Community        | 1,200  | 105,600   |
| Belmont Community      | 324  | 28,512  | Clintonville             | 1,559  | 137,192   |
| Beloit                 | 7,016  | 617,408   | Cochrane-Fountain City   | 696  | 61,248  |
| Beloit Turner          | 1,181  | 103,928   | Colby                    | 1,058  | 93,104  |
| Benton                 | 267  | 23,496  | Coleman                  | 759  | 66,792  |
| Berlin Area            | 1,694  | 149,072   | Colfax                   | 844  | 74,272  |
| Big Foot UHS           | 568  | 49,984  | Columbus                 | 1,125  | 99,000  |
| Birchwood              | 287  | 25,256  | Cornell                  | 517  | 45,496  |
| Black Hawk             | 502  | 44,176  | Crandon                  | 961  | 84,568  |
| Black River Falls      | 1,863  | 163,944   | Crivitz                  | 791  | 69,608  |
| Blair-Taylor           | 716  | 63,008  | Cuba City                | 660  | 58,080  |
| Bloomer                | 1,116  | 98,208  | Cudahy                   | 2,668  | 234,784   |
| Bonduel                | 910  | 80,080  | Cumberland               | 1,161  | 102,168   |

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|-------------------------|--|---|------------------------|--|---|
| D C Everest Area        | 5,511  | \$484,968   | Gillett                | 789  | \$69,432  |
| Darlington Community    | 832  | 73,216  | Gilman                 | 493  | 43,384  |
| Deerfield Community     | 743  | 65,384  | Gilmanton              | 226  | 19,888  |
| DeForest Area           | 3,216  | 283,008   | Glendale-River Hills   | 927  | 81,576  |
| Delavan-Darien          | 2,634  | 231,792   | Glenwood City          | 787  | 69,256  |
| Denmark                 | 1,557  | 137,016   | Glidden                | 234  | 20,592  |
| DePere                  | 3,516  | 309,408   | Goodman-Armstrong      | 187  | 16,456  |
| DeSoto Area             | 574  | 50,512  | Grafton                | 2,026  | 178,288   |
| Dodgeland               | 820  | 72,160  | Granton Area           | 286  | 25,168  |
| Dodgeville              | 1,310  | 115,280   | Grantsburg             | 993  | 87,384  |
| Dover #1                | 105  | 9,240   | Green Bay Area         | 19,990   | 1,759,120   |
| Drummond                | 527  | 46,376  | Green Lake             | 365  | 32,120  |
| Durand                  | 1,122  | 98,736  | Greendale              | 2,055  | 180,840   |
| East Troy Community     | 1,702  | 149,776   | Greenfield             | 2,945  | 259,160   |
| Eau Claire Area         | 10,615   | 934,120   | Greenwood              | 477  | 41,976  |
| Edgar                   | 643  | 56,584  | Hamilton               | 4,138  | 364,144   |
| Edgerton                | 1,811  | 159,368   | Hartford J1            | 1,678  | 147,664   |
| Elcho                   | 405  | 35,640  | Hartford UHS           | 1,727  | 151,976   |
| Eleva-Strum             | 641  | 56,408  | Hartland-Lakeside J3   | 1,404  | 123,552   |
| Elk Mound Area          | 944  | 83,072  | Hayward Community      | 1,931  | 169,928   |
| Elkhart Lake-Glenbeulah | 558  | 49,104  | Herman #22             | 85   | 7,480   |
| Elkhorn Area            | 2,819  | 248,072   | Highland               | 287  | 25,256  |
| Ellsworth Community     | 1,725  | 151,800   | Hilbert                | 492  | 43,296  |
| Elmbrook                | 6,964  | 612,832   | Hillsboro              | 591  | 52,008  |
| Elmwood                 | 372  | 32,736  | Holmen                 | 3,335  | 293,480   |
| Erin                    | 329  | 28,952  | Horicon                | 1,003  | 88,264  |
| Evansville Community    | 1,742  | 153,296   | Hortonville            | 3,167  | 278,696   |
| Fall Creek              | 866  | 76,208  | Howards Grove          | 963  | 84,744  |
| Fall River              | 476  | 41,888  | Howard-Suamico         | 5,030  | 442,640   |
| Fennimore Community     | 755  | 66,440  | Hudson                 | 5,031  | 442,728   |
| Flambeau                | 667  | 58,696  | Hurley                 | 692  | 60,896  |
| Florence                | 653  | 57,464  | Hustisford             | 415  | 36,520  |
| Fond du Lac             | 7,289  | 641,432   | Independence           | 334  | 29,392  |
| Fontana J8              | 253  | 22,264  | Iola-Scandinavia       | 803  | 70,664  |
| Fort Atkinson           | 2,657  | 233,816   | Iowa-Grant             | 852  | 74,976  |
| Fox Point J2            | 731  | 64,328  | Ithaca                 | 350  | 30,800  |
| Franklin Public         | 3,757  | 330,616   | Janesville             | 10,421   | 917,048   |
| Frederic                | 579  | 50,952  | Jefferson              | 1,817  | 159,896   |
| Freedom Area            | 1,510  | 132,880   | Johnson Creek          | 599  | 52,712  |
| Friess Lake             | 270  | 23,760  | Juda                   | 302  | 26,576  |
| Galesville-Ettrick      | 1,386  | 121,968   | Kaukauna Area          | 3,946  | 347,248   |
| Geneva J4               | 93   | 8,184   | Kenosha                | 21,776   | 1,916,288   |
| Genoa City J2           | 622  | 54,736  | Kettle Moraine         | 4,366  | 384,208   |
| Germantown              | 3,702  | 325,776   | Kewaskum               | 1,956  | 172,128   |
| Gibraltar Area          | 598  | 52,624  | Kewaunee               | 1,064  | 93,632  |

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|------------------------|--|---|------------------------|--|---|
| Kickapoo Area          | 439  | \$38,632  | Menomonie Area         | 3,242  | \$285,296   |
| Kiel Area              | 1,432  | 126,016   | Mequon-Thiensville     | 3,836  | 337,568   |
| Kimberly Area          | 3,803  | 334,664   | Mercer                 | 189  | 16,632  |
| Kohler                 | 468  | 41,184  | Merrill Area           | 3,155  | 277,640   |
| Lac du Flambeau #1     | 464  | 40,832  | Merton Community       | 863  | 75,944  |
| LaCrosse               | 7,099  | 624,712   | Middleton-Cross Plains | 5,625  | 495,000   |
| Ladysmith-Hawkins      | 959  | 84,392  | Milton                 | 3,228  | 284,064   |
| LaFarge                | 249  | 21,912  | Milwaukee              | 94,871   | 8,348,648   |
| Lake Country           | 484  | 42,592  | Mineral Point          | 781  | 68,728  |
| Lake Geneva J1         | 1,908  | 167,904   | Minocqua J1            | 600  | 52,800  |
| Lake Geneva-Genoa UHS  | 1,342  | 118,096   | Mishicot               | 1,057  | 93,016  |
| Lake Holcombe          | 426  | 37,488  | Mondovi                | 1,094  | 96,272  |
| Lake Mills Area        | 1,288  | 113,344   | Monona Grove           | 2,853  | 251,064   |
| Lakeland UHS           | 952  | 83,776  | Monroe                 | 2,577  | 226,776   |
| Lancaster Community    | 988  | 86,944  | Montello               | 824  | 72,512  |
| Laona                  | 265  | 23,320  | Monticello             | 412  | 36,256  |
| Lena                   | 451  | 39,688  | Mosinee                | 2,065  | 181,720   |
| Linn J4                | 125  | 11,000  | Mount Horeb Area       | 2,151  | 189,288   |
| Linn J6                | 108  | 9,504   | Mukwonago              | 5,070  | 446,160   |
| Little Chute Area      | 1,477  | 129,976   | Muskego-Norway         | 4,835  | 425,480   |
| Lodi                   | 1,680  | 147,840   | Necedah Area           | 825  | 72,600  |
| Lomira                 | 1,084  | 95,392  | Neenah                 | 6,367  | 560,296   |
| Loyal                  | 617  | 54,296  | Neillsville            | 1,119  | 98,472  |
| Luck                   | 583  | 51,304  | Nekoosa                | 1,446  | 127,248   |
| Luxemburg-Casco        | 1,952  | 171,776   | Neosho J3              | 214  | 18,832  |
| Madison Metropolitan   | 24,688   | 2,172,544   | New Auburn             | 306  | 26,928  |
| Manawa                 | 857  | 75,416  | New Berlin             | 4,562  | 401,456   |
| Manitowoc              | 5,421  | 477,048   | New Glarus             | 814  | 71,632  |
| Maple                  | 1,423  | 125,224   | New Holstein           | 1,230  | 108,240   |
| Maple Dale-Indian Hill | 423  | 37,224  | New Lisbon             | 660  | 58,080  |
| Marathon City          | 689  | 60,632  | New London             | 2,524  | 222,112   |
| Marinette              | 2,343  | 206,184   | New Richmond           | 2,664  | 234,432   |
| Marion                 | 618  | 54,384  | Niagara                | 467  | 41,096  |
| Markesan               | 814  | 71,632  | Nicolet UHS            | 1,212  | 106,656   |
| Marshall               | 1,206  | 106,128   | Norris                 | 63   | 5,544   |
| Marshfield             | 3,958  | 348,304   | North Cape             | 222  | 19,536  |
| Mauston                | 1,549  | 136,312   | North Crawford         | 488  | 42,944  |
| Mayville               | 1,166  | 102,608   | North Fond du Lac      | 1,271  | 111,848   |
| McFarland              | 1,971  | 173,448   | North Lake             | 340  | 29,920  |
| Medford Area           | 2,138  | 188,144   | Northern Ozaukee       | 847  | 74,536  |
| Mellen                 | 312  | 27,456  | Northland Pines        | 1,468  | 129,184   |
| Melrose-Mindoro        | 720  | 63,360  | Northwood              | 434  | 38,192  |
| Menasha                | 3,639  | 320,232   | Norwalk-Ontario-Wilton | 652  | 57,376  |
| Menominee Indian       | 973  | 85,624  | Norway J7              | 114  | 10,032  |
| Menomonee Falls        | 4,173  | 367,224   | Oak Creek-Franklin     | 5,433  | 478,104   |

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|---------------------------|--|---|------------------------|--|---|
| Oakfield                  | 569  | \$50,072  | Rhineland              | 3,018  | \$265,584   |
| Oconomowoc Area           | 4,441  | 390,808   | Rib Lake               | 521  | 45,848  |
| Oconto                    | 1,212  | 106,656   | Rice Lake Area         | 2,469  | 217,272   |
| Oconto Falls              | 1,907  | 167,816   | Richfield J1           | 432  | 38,016  |
| Omro                      | 1,304  | 114,752   | Richland               | 1,443  | 126,984   |
| Onalaska                  | 2,777  | 244,376   | Richmond               | 417  | 36,696  |
| Oostburg                  | 986  | 86,768  | Rio Community          | 517  | 45,496  |
| Oregon                    | 3,538  | 311,344   | Ripon                  | 1,768  | 155,584   |
| Osceola                   | 1,789  | 157,432   | River Falls            | 3,006  | 264,528   |
| Oshkosh Area              | 10,250   | 902,000   | River Ridge            | 548  | 48,224  |
| Osseo-Fairchild           | 1,026  | 90,288  | River Valley           | 1,449  | 127,512   |
| Owen-Withee               | 622  | 54,736  | Riverdale              | 805  | 70,840  |
| Palmyra-Eagle Area        | 1,237  | 108,856   | Rosendale-Brandon      | 1,016  | 89,408  |
| Pardeeville Area          | 966  | 85,008  | Rosholt                | 675  | 59,400  |
| Paris J1                  | 205  | 18,040  | Royall                 | 618  | 54,384  |
| Park Falls                | 739  | 65,032  | Rubicon J6             | 126  | 11,088  |
| Parkview                  | 1,116  | 98,208  | Saint Croix Central    | 1,243  | 109,384   |
| Pecatonica Area           | 472  | 41,536  | Saint Croix Falls      | 1,102  | 96,976  |
| Pepin Area                | 306  | 26,928  | Saint Francis          | 995  | 87,560  |
| Peshigo                   | 1,176  | 103,488   | Salem J2               | 1,199  | 105,512   |
| Pewaukee                  | 2,146  | 188,848   | Sauk Prairie           | 2,605  | 229,240   |
| Phelps                    | 156  | 13,728  | Seneca                 | 303  | 26,664  |
| Phillips                  | 999  | 87,912  | Sevastopol             | 637  | 56,056  |
| Pittsville                | 718  | 63,184  | Seymour Community      | 2,462  | 216,656   |
| Platteville               | 1,451  | 127,688   | Sharon J11             | 291  | 25,608  |
| Plum City                 | 336  | 29,568  | Shawano-Gresham        | 2,867  | 252,296   |
| Plymouth                  | 2,415  | 212,520   | Sheboygan Area         | 10,103   | 889,064   |
| Port Edwards              | 499  | 43,912  | Sheboygan Falls        | 1,688  | 148,544   |
| Port Washington-Saukville | 2,677  | 235,576   | Shell Lake             | 563  | 49,544  |
| Portage Community         | 2,485  | 218,680   | Shiocton               | 823  | 72,424  |
| Potosi                    | 384  | 33,792  | Shorewood              | 1,693  | 148,984   |
| Poynette                  | 1,152  | 101,376   | Shullsburg             | 379  | 33,352  |
| Prairie du Chien Area     | 1,257  | 110,616   | Silver Lake J1         | 575  | 50,600  |
| Prairie Farm              | 336  | 29,568  | Siren                  | 511  | 44,968  |
| Prentice                  | 489  | 43,032  | Slinger                | 2,753  | 242,264   |
| Prescott                  | 1,175  | 103,400   | Solon Springs          | 362  | 31,856  |
| Princeton                 | 428  | 37,664  | Somerset               | 1,449  | 127,512   |
| Pulaski Community         | 3,632  | 319,616   | South Milwaukee        | 3,209  | 282,392   |
| Racine                    | 21,072   | 1,854,336   | South Shore            | 229  | 20,152  |
| Randall J1                | 715  | 62,920  | Southern Door          | 1,256  | 110,528   |
| Randolph                  | 493  | 43,384  | Southwestern Wisconsin | 565  | 49,720  |
| Random Lake               | 990  | 87,120  | Sparta Area            | 2,636  | 231,968   |
| Raymond #14               | 405  | 35,640  | Spencer                | 779  | 68,552  |
| Reedsburg                 | 2,531  | 222,728   | Spooner                | 1,444  | 127,072   |
| Reedsville                | 719  | 63,272  | Spring Valley          | 720  | 63,360  |

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|------------------------|--|---|------------------------|--|---|
| Stanley-Boyd Area      | 972  | \$85,536  | Wauzeka-Steuben        | 323  | \$28,424  |
| Stevens Point Area     | 7,394  | 650,672   | Webster                | 739  | 65,032  |
| Stockbridge            | 268  | 23,584  | West Allis             | 8,192  | 720,896   |
| Stone Bank             | 302  | 26,576  | West Bend              | 6,760  | 594,880   |
| Stoughton Area         | 3,517  | 309,496   | West DePere            | 2,295  | 201,960   |
| Stratford              | 756  | 66,528  | West Salem             | 1,686  | 148,368   |
| Sturgeon Bay           | 1,240  | 109,120   | Westby Area            | 1,172  | 103,136   |
| Sun Prairie Area       | 5,758  | 506,704   | Westfield              | 1,342  | 118,096   |
| Superior               | 4,857  | 427,416   | Weston                 | 357  | 31,416  |
| Suring                 | 536  | 47,168  | Weyauwega-Fremont      | 1,063  | 93,544  |
| Swallow                | 412  | 36,256  | Weyerhaeuser Area      | 191  | 16,808  |
| Thorp                  | 600  | 52,800  | Wheatland J1           | 493  | 43,384  |
| Three Lakes            | 641  | 56,408  | White Lake             | 253  | 22,264  |
| Tigerton               | 382  | 33,616  | Whitefish Bay          | 2,532  | 222,816   |
| Tomah Area             | 3,040  | 267,520   | Whitehall              | 769  | 67,672  |
| Tomahawk               | 1,568  | 137,984   | Whitewater             | 1,987  | 174,856   |
| Tomorrow River         | 894  | 78,672  | Whitnall               | 2,290  | 201,520   |
| Trevor-Wilmot          | 552  | 48,576  | Wild Rose              | 737  | 64,856  |
| Tri-County Area        | 775  | 68,200  | Williams Bay           | 512  | 45,056  |
| Turtle Lake            | 510  | 44,880  | Wilmot UHS             | 1,148  | 101,024   |
| Twin Lakes #4          | 432  | 38,016  | Winneconne Community   | 1,557  | 137,016   |
| Two Rivers             | 2,019  | 177,672   | Winter                 | 418  | 36,784  |
| Union Grove J1         | 638  | 56,144  | Wisconsin Dells        | 1,670  | 146,960   |
| Union Grove UHS        | 735  | 64,680  | Wisconsin Heights      | 991  | 87,208  |
| Unity                  | 1,153  | 101,464   | Wisconsin Rapids       | 5,779  | 508,552   |
| Valders Area           | 1,146  | 100,848   | Wittenberg-Birnamwood  | 1,303  | 114,664   |
| Verona Area            | 4,461  | 392,568   | Wonewoc-Union Center   | 405  | 35,640  |
| Viroqua Area           | 1,126  | 99,088  | Woodruff J1            | 506  | 44,528  |
| Wabeno Area            | 589  | 51,832  | Wrightstown Community  | 1,134  | 99,792  |
| Walworth J1            | 551  | 48,488  | Yorkville J2           | <u>344</u>   | <u>30,272</u>   |
| Washburn               | 635  | 55,880  |                        |  |   |
| Washington             | 93   | 8,184   | STATEWIDE              | 860,382  | \$75,713,616  |
| Washington-Caldwell    | 236  | 20,768  |                        |  |   |
| Waterford J1           | 1,540  | 135,520   |                        |  |   |
| Waterford UHS          | 1,094  | 96,272  |                        |  |   |
| Waterloo               | 943  | 82,984  |                        |  |   |
| Watertown              | 3,733  | 328,504   |                        |  |   |
| Waukesha               | 13,063   | 1,149,544   |                        |  |   |
| Waunakee Community     | 3,188  | 280,544   |                        |  |   |
| Waupaca                | 2,438  | 214,544   |                        |  |   |
| Waupun                 | 2,277  | 200,376   |                        |  |   |
| Wausau                 | 8,631  | 759,528   |                        |  |   |
| Wausaukee              | 633  | 55,704  |                        |  |   |
| Wautoma Area           | 1,542  | 135,696   |                        |  |   |
| Wauwatosa              | 5,946  | 523,248   |                        |  |   |