



Legislative Fiscal Bureau

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January 22, 2007

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

FROM: Layla Merrifield, Fiscal Analyst

SUBJECT: Pupil Transportation Aid -- Example of Option for Aid for Excess Costs

The following memorandum provides information related to a proposal to distribute pupil transportation categorical aid on a reimbursement of excess costs basis to school districts, as compared to the distribution of aid under the current law program.

Under current law, pupil transportation aid is distributed based on a flat, annual amount per transported pupil, which varies according to the distance that each pupil is transported between home and school. In 2006-07, the program was appropriated \$27,292,500 GPR; state expenditures in 2006-07 are projected at \$25.1 million, based on the statutory payment amounts. The statutory payment amounts are provided below.

<u>Distance</u>	<u>Amount</u>
0-2 miles (hazardous area)	\$15
2-5 miles	35
5-8 miles	55
8-12 miles	110
12 miles and over	180

One alternative approach to aiding transportation costs would be to establish a threshold for what could be considered an excessive burden for school districts, and to provide aid to those districts with excess costs. For example, the state could elect to reimburse school districts for 75% of transportation costs in excess of 4% of their total education costs. (For the purposes of this memorandum, total education costs are taken from 2004-05 school district annual report data from DPI, but exclude food and community services, and facilities costs. Transportation costs are the

total costs reported as transportation-related, excluding special education and co- and extra-curricular activities for each school district in 2004-05.)

The attachment shows transportation costs as a percentage of total education costs. An option is shown to reallocate an estimated \$18.6 million of existing funding for transportation aid to fund 75% of transportation costs above 4% of total costs, with the remainder of the existing funding being distributed as a prorated payment under current law. The sum of these proposed payments is compared to the estimated 2006-07 pupil transportation payment amounts under current law for each school district. As indicated in the attachment, 263 school districts would have received less aid under the proposal, 158 would have gained aid, and aid for five districts would have been unchanged under the proposal.

LM/sas
Attachment

ATTACHMENT

Comparison of Current Law Transportation Aid with Proposal to Distribute Portion of Funding to Cover 75% of Costs Exceeding 4%

<u>District</u>	<u>Transport As % of Total Costs</u>	<u>Current Law-- 2006-07 Aid</u>	<u>75% of Costs Over 4%</u>	<u>Proposal</u>		<u>Proposal Change to Current Law</u>
				<u>Prorate Current Law to Distribute Remainder</u>	<u>Prorated Current Law Plus 75% of Costs Over 4%</u>	
Abbotsford	4.18%	\$19,257	\$7,435	\$4,992	\$12,427	-\$6,830
Adams-Friendship Area	6.09	105,877	318,499	27,445	345,944	240,067
Albany	4.18	9,990	5,535	2,590	8,124	-1,866
Algoma	2.75	14,023	0	3,635	3,635	-10,388
Alma	6.31	23,850	57,842	6,182	64,024	40,174
Alma Center	3.88	22,643	0	5,869	5,869	-16,773
Almond-Bancroft	5.61	38,043	56,528	9,861	66,389	28,347
Altoona	1.81	25,038	0	6,490	6,490	-18,547
Amery	4.24	102,018	28,795	26,445	55,240	-46,778
Antigo	4.92	138,398	199,178	35,875	235,053	96,656
Appleton Area	1.17	87,938	0	22,795	22,795	-65,143
Arcadia	6.30	63,203	158,262	16,383	174,645	111,443
Argyle	5.10	13,633	27,638	3,534	31,171	17,539
Arrowhead UHS	2.55	43,420	0	11,255	11,255	-32,165
Ashland	5.13	139,067	173,113	36,049	209,161	70,094
Ashwaubenon	1.94	44,765	0	11,604	11,604	-33,161
Athens	6.97	32,838	115,168	8,512	123,680	90,843
Auburndale	6.54	54,580	139,130	14,148	153,278	98,698
Augusta	3.51	33,634	0	8,719	8,719	-24,915
Baldwin-Woodville Area	3.22	59,523	0	15,429	15,429	-44,094
Bangor	3.46	31,213	0	8,091	8,091	-23,122
Baraboo	2.94	70,260	0	18,213	18,213	-52,047
Barneveld	1.85	7,795	0	2,021	2,021	-5,774
Barron Area	3.88	69,555	0	18,030	18,030	-51,525
Bayfield	4.82	19,593	40,499	5,079	45,578	25,985
Beaver Dam	2.38	50,023	0	12,967	12,967	-37,056
Beecher-Dunbar-Pembine	5.44	14,713	37,520	3,814	41,334	26,621
Belleville	2.10	26,545	0	6,881	6,881	-19,664
Belmont Community	4.67	9,770	16,062	2,533	18,594	8,824
Beloit	0.31	8,191	0	2,123	2,123	-6,068
Beloit Turner	3.63	45,383	0	11,764	11,764	-33,619
Benton	3.77	3,693	0	957	957	-2,735
Berlin Area	3.53	108,187	0	28,044	28,044	-80,143
Big Foot UHS	2.67	16,320	0	4,230	4,230	-12,090
Birchwood	4.74	16,541	19,149	4,288	23,436	6,895

<u>District</u>	<u>Transport As % of Total Costs</u>	<u>Current Law-- 2006-07 Aid</u>	<u>Proposal</u>			
			<u>75% of Costs Over 4%</u>	<u>Prorate Current Law to Distribute Remainder</u>	<u>Prorated Current Law Plus 75% of Costs Over 4%</u>	<u>Proposal Change to Current Law</u>
Black Hawk	3.28%	\$35,885	\$0	\$9,302	\$9,302	-\$26,583
Black River Falls	4.11	86,422	13,899	22,402	36,301	-50,120
Blair-Taylor	5.40	39,635	70,725	10,274	80,999	41,364
Bloomer	4.67	53,221	51,393	13,796	65,189	11,968
Bonduel	5.08	48,275	65,476	12,514	77,989	29,715
Boscobel Area	2.85	23,595	0	6,116	6,116	-17,479
Boulder Junction J1	8.00	22,823	85,551	5,916	91,467	68,644
Bowler	5.93	27,167	83,797	7,042	90,840	63,673
Boyceville Community	5.09	45,556	67,737	11,809	79,546	33,990
Brighton #1	5.47	7,925	17,811	2,054	19,865	11,940
Brillion	3.19	28,783	0	7,461	7,461	-21,322
Bristol #1	3.95	16,173	0	4,192	4,192	-11,980
Brodhead	3.56	23,298	0	6,039	6,039	-17,258
Brown Deer	2.52	18,660	0	4,837	4,837	-13,823
Bruce	5.49	44,137	68,803	11,441	80,244	36,107
Burlington Area	4.33	155,758	71,953	40,375	112,328	-43,429
Butternut	4.47	5,453	8,888	1,413	10,301	4,849
Cadott Community	4.21	35,220	11,229	9,130	20,359	-14,861
Cambria-Friesland	3.86	17,194	0	4,457	4,457	-12,737
Cambridge	4.34	18,796	22,763	4,872	27,636	8,840
Cameron	3.21	21,602	0	5,599	5,599	-16,002
Campbellsport	6.00	93,801	190,948	24,315	215,263	121,462
Cashton	5.39	24,818	57,301	6,433	63,734	38,917
Cassville	5.11	11,585	26,641	3,003	29,644	18,059
Cedar Grove-Belgium Area	4.01	28,894	611	7,490	8,101	-20,793
Cedarburg	2.84	56,440	0	14,630	14,630	-41,810
Central/Westosha UHS	2.41	28,564	0	7,404	7,404	-21,160
Chetek	5.67	43,320	121,588	11,229	132,818	89,498
Chilton	4.25	43,818	19,889	11,358	31,247	-12,570
Chippewa Falls Area	4.33	218,043	97,358	56,521	153,879	-64,164
Clayton	2.98	12,539	0	3,250	3,250	-9,288
Clear Lake	5.86	37,282	84,862	9,664	94,526	57,244
Clinton Community	2.59	35,400	0	9,176	9,176	-26,224
Clintonville	2.59	53,626	0	13,901	13,901	-39,725
Cochrane-Fountain City	5.95	64,208	97,478	16,644	114,122	49,914
Colby	6.50	47,793	193,540	12,389	205,929	158,136
Coleman	5.40	53,950	70,044	13,985	84,028	30,078
Colfax	5.05	53,946	57,951	13,984	71,934	17,988
Columbus	3.62	35,623	0	9,234	9,234	-26,389
Cornell	4.80	15,406	27,323	3,994	31,316	15,910

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Crandon	3.95%	\$41,178	\$0	\$10,674	\$10,674	-\$30,504
Crivitz	4.85	47,833	48,864	12,399	61,264	13,431
Cuba City	4.32	42,780	14,946	11,089	26,035	-16,745
Cudahy	0.00	0	0	0	0	0
Cumberland	3.99	67,156	0	17,408	17,408	-49,748
D C Everest Area	4.05	218,493	17,568	56,637	74,205	-144,287
Darlington Community	3.47	38,658	0	10,021	10,021	-28,637
Deerfield Community	2.76	11,295	0	2,928	2,928	-8,367
DeForest Area	2.74	45,710	0	11,849	11,849	-33,861
Delavan-Darien	3.60	60,026	0	15,560	15,560	-44,466
Denmark	3.17	61,233	0	15,873	15,873	-45,360
DePere	2.30	49,380	0	12,800	12,800	-36,580
DeSoto Area	6.12	50,265	96,158	13,029	109,187	58,922
Dodgeland	3.87	41,561	0	10,773	10,773	-30,788
Dodgeville	4.18	35,636	16,448	9,237	25,686	-9,950
Dover #1	3.98	1,650	0	428	428	-1,222
Drummond	11.12	64,343	264,260	16,679	280,939	216,596
Durand	7.86	90,710	328,529	23,513	352,042	261,333
East Troy Community	3.96	36,787	0	9,536	9,536	-27,251
Eau Claire Area	3.30	232,210	0	60,193	60,193	-172,017
Edgar	5.40	19,848	59,051	5,145	64,196	44,349
Edgerton	3.52	43,460	0	11,266	11,266	-32,194
Elcho	6.30	30,242	72,687	7,839	80,526	50,284
Eleva-Strum	4.53	27,871	23,969	7,225	31,194	3,323
Elk Mound Area	3.40	45,143	0	11,702	11,702	-33,441
Elkhart Lake-Glenbeulah	3.52	11,186	0	2,900	2,900	-8,286
Elkhorn Area	3.16	73,062	0	18,939	18,939	-54,123
Ellsworth Community	5.46	76,823	173,836	19,914	193,750	116,927
Elmbrook	3.59	182,544	0	47,318	47,318	-135,225
Elmwood	3.74	14,273	0	3,700	3,700	-10,573
Erin	4.77	10,635	17,661	2,757	20,418	9,783
Evansville Community	2.58	37,973	0	9,843	9,843	-28,129
Fall Creek	4.82	38,968	50,303	10,101	60,404	21,436
Fall River	1.79	7,763	0	2,012	2,012	-5,750
Fennimore Community	4.43	20,615	21,200	5,344	26,543	5,928
Flambeau	6.24	72,640	121,088	18,829	139,917	67,278
Florence	4.66	57,560	30,408	14,921	45,328	-12,232
Fond du Lac	1.07	53,230	0	13,798	13,798	-39,432
Fontana J8	4.34	7,848	6,930	2,034	8,964	1,117
Fort Atkinson	2.27	57,470	0	14,897	14,897	-42,573

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Fox Point J2	7.48%	\$12,895	\$229,344	\$3,343	\$232,686	\$219,791
Franklin Public	3.26	91,726	0	23,777	23,777	-67,949
Frederic	3.40	17,989	0	4,663	4,663	-13,326
Freedom Area	4.63	107,890	61,069	27,967	89,036	-18,854
Friess Lake	4.78	5,743	15,156	1,489	16,645	10,902
Galesville-Ettrick	5.41	56,515	135,819	14,650	150,469	93,954
Geneva J4	5.11	1,388	10,685	360	11,045	9,657
Genoa City J2	4.28	12,450	10,079	3,227	13,306	856
Germantown	4.94	158,130	244,768	40,990	285,758	127,628
Gibraltar Area	4.48	52,190	28,516	13,529	42,045	-10,145
Gillett	5.42	42,678	75,123	11,063	86,186	43,508
Gilman	8.22	44,929	154,096	11,646	165,743	120,814
Gilmanton	5.00	10,965	17,424	2,842	20,266	9,301
Glendale-River Hills	6.90	16,695	229,019	4,328	233,346	216,651
Glenwood City	4.43	28,608	24,185	7,416	31,601	2,993
Glidden	6.07	12,394	44,866	3,213	48,079	35,685
Goodman-Armstrong	4.48	9,153	8,219	2,372	10,591	1,439
Grafton	2.58	30,285	0	7,850	7,850	-22,435
Granton Area	4.67	7,313	15,518	1,896	17,413	10,101
Grantsburg	5.25	45,388	83,124	11,765	94,889	49,501
Green Bay Area	1.65	256,103	0	66,386	66,386	-189,716
Green Lake	2.48	5,510	0	1,428	1,428	-4,082
Greendale	1.03	12,186	0	3,159	3,159	-9,027
Greenfield	2.44	52,095	0	13,504	13,504	-38,591
Greenwood	5.39	20,160	49,848	5,226	55,073	34,913
Hamilton	3.60	119,000	0	30,847	30,847	-88,153
Hartford J1	2.13	21,129	0	5,477	5,477	-15,652
Hartford UHS	2.36	79,040	0	20,489	20,489	-58,551
Hartland-Lakeside J3	2.26	20,518	0	5,318	5,318	-15,199
Hayward Community	5.23	106,760	180,679	27,674	208,353	101,593
Herman #22	4.97	3,210	7,981	832	8,813	5,603
Highland	4.84	4,160	19,388	1,078	20,466	16,306
Hilbert	2.73	16,240	0	4,210	4,210	-12,030
Hillsboro	6.50	24,980	106,981	6,475	113,456	88,476
Holmen	3.78	84,570	0	21,922	21,922	-62,648
Horicon	2.69	27,651	0	7,167	7,167	-20,483
Hortonville	6.15	118,037	403,573	30,597	434,170	316,133
Howards Grove	5.22	25,065	78,390	6,497	84,887	59,823
Howard-Suamico	3.29	168,733	0	43,738	43,738	-124,994
Hudson	2.45	158,103	0	40,983	40,983	-117,120

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Hurley	9.22%	\$69,530	\$276,473	\$18,023	\$294,496	\$224,966
Hustisford	4.10	10,640	3,508	2,758	6,266	-4,374
Independence	6.83	16,038	69,280	4,157	73,437	57,400
Iola-Scandinavia	3.27	26,225	0	6,798	6,798	-19,427
Iowa-Grant	5.20	47,715	77,788	12,369	90,156	42,441
Ithaca	6.36	22,550	64,033	5,845	69,878	47,328
Janesville	0.89	51,261	0	13,288	13,288	-37,973
Jefferson	3.44	59,975	0	15,546	15,546	-44,428
Johnson Creek	2.91	17,276	0	4,478	4,478	-12,798
Juda	3.06	7,045	0	1,826	1,826	-5,219
Kaukauna Area	2.99	124,017	0	32,147	32,147	-91,870
Kenosha	1.38	294,235	0	76,271	76,271	-217,964
Kettle Moraine	4.15	148,829	47,424	38,579	86,003	-62,826
Kewaskum	4.28	98,164	36,630	25,446	62,076	-36,088
Kewaunee	4.91	59,013	66,065	15,297	81,362	22,349
Kickapoo Area	6.64	29,039	86,135	7,527	93,663	64,624
Kiel Area	4.06	50,068	5,304	12,979	18,282	-31,786
Kimberly Area	2.47	63,055	0	16,345	16,345	-46,710
Kohler	1.33	3,863	0	1,001	1,001	-2,861
Lac du Flambeau #1	3.90	10,076	0	2,612	2,612	-7,464
LaCrosse	1.30	89,130	0	23,104	23,104	-66,026
Ladysmith-Hawkins	4.89	40,888	75,529	10,599	86,128	45,240
LaFarge	3.31	8,486	0	2,200	2,200	-6,286
Lake Country	3.42	12,268	0	3,180	3,180	-9,088
Lake Geneva J1	2.58	53,656	0	13,908	13,908	-39,747
Lake Geneva-Genoa UHS	3.41	53,863	0	13,962	13,962	-39,900
Lake Holcombe	7.30	29,025	111,947	7,524	119,471	90,446
Lake Mills Area	2.46	25,835	0	6,697	6,697	-19,138
Lakeland UHS	5.78	87,643	144,886	22,718	167,605	79,962
Lancaster Community	2.85	21,033	0	5,452	5,452	-15,581
Laona	5.10	10,387	27,755	2,692	30,447	20,060
Lena	3.85	11,475	0	2,975	2,975	-8,500
Linn J4	3.92	3,013	0	781	781	-2,232
Linn J6	5.10	2,625	11,317	680	11,998	9,373
Little Chute Area	0.11	520	0	135	135	-385
Lodi	2.73	61,761	0	16,009	16,009	-45,751
Lomira	2.82	45,532	0	11,803	11,803	-33,729
Loyal	3.38	21,455	0	5,562	5,562	-15,893
Luck	4.84	20,230	34,819	5,244	40,062	19,833
Luxemburg-Casco	4.96	106,150	113,170	27,516	140,686	34,537

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Madison Metropolitan	1.96%	\$157,578	\$0	\$40,847	\$40,847	-\$116,731
Manawa	3.85	29,483	0	7,642	7,642	-21,840
Manitowoc	2.00	68,655	0	17,797	17,797	-50,858
Maple	9.33	130,640	467,981	33,864	501,845	371,205
Maple Dale-Indian Hill	7.38	6,300	145,804	1,633	147,437	141,137
Marathon City	6.48	31,985	108,230	8,291	116,521	84,536
Marinette	2.11	40,625	0	10,531	10,531	-30,094
Marion	5.05	28,075	43,268	7,278	50,545	22,470
Markesan	4.61	67,282	36,969	17,441	54,410	-12,872
Marshall	3.53	25,175	0	6,526	6,526	-18,649
Marshfield	2.41	112,090	0	29,056	29,056	-83,034
Mauston	4.80	107,067	89,138	27,754	116,891	9,825
Mayville	1.99	26,960	0	6,989	6,989	-19,971
McFarland	1.55	13,570	0	3,518	3,518	-10,052
Medford Area	5.37	116,733	192,622	30,259	222,882	106,149
Mellen	4.33	10,568	8,700	2,739	11,440	872
Melrose-Mindoro	4.76	54,425	36,295	14,108	50,402	-4,023
Menasha	1.74	51,018	0	13,225	13,225	-37,793
Menominee Indian	1.63	67,998	0	17,626	17,626	-50,371
Menomonee Falls	4.20	89,123	61,724	23,102	84,826	-4,297
Menomonie Area	3.32	102,786	0	26,644	26,644	-76,142
Mequon-Thiensville	3.66	90,628	0	23,492	23,492	-67,135
Mercer	5.11	6,473	18,170	1,678	19,848	13,375
Merrill Area	4.55	148,120	121,839	38,395	160,234	12,115
Merton Community	2.69	23,165	0	6,005	6,005	-17,160
Middleton-Cross Plains	2.59	167,982	0	43,544	43,544	-124,438
Milton	3.60	86,665	0	22,465	22,465	-64,200
Milwaukee	4.35	2,785,509	2,604,495	722,053	3,326,548	541,039
Mineral Point	3.61	23,023	0	5,968	5,968	-17,055
Minocqua J1	6.66	41,914	122,065	10,865	132,930	91,016
Mishicot	5.64	69,948	109,898	18,132	128,030	58,082
Mondovi	4.62	61,094	44,327	15,837	60,164	-930
Monona Grove	2.27	104,711	0	27,143	27,143	-77,568
Monroe	1.93	58,264	0	15,103	15,103	-43,161
Montello	4.75	48,948	43,151	12,688	55,839	6,892
Monticello	2.99	5,975	0	1,549	1,549	-4,426
Mosinee	4.31	96,156	43,778	24,925	68,703	-27,453
Mount Horeb Area	3.42	56,650	0	14,685	14,685	-41,965
Mukwonago	3.93	186,618	0	48,375	48,375	-138,243
Muskego-Norway	3.41	125,899	0	32,635	32,635	-93,263

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Necedah Area	5.08%	\$42,371	\$61,469	\$10,983	\$72,452	\$30,081
Neenah	1.77	95,150	0	24,665	24,665	-70,485
Neillsville	3.89	46,923	0	12,163	12,163	-34,759
Nekoosa	5.18	90,274	115,497	23,400	138,897	48,624
Neosho J3	6.58	4,075	41,164	1,056	42,220	38,145
New Auburn	2.61	14,220	0	3,686	3,686	-10,534
New Berlin	4.08	102,065	28,019	26,457	54,476	-47,589
New Glarus	3.84	20,210	0	5,239	5,239	-14,971
New Holstein	5.10	87,968	83,061	22,803	105,864	17,896
New Lisbon	5.84	25,480	86,619	6,605	93,224	67,744
New London	4.77	82,845	122,394	21,475	143,869	61,024
New Richmond	4.15	97,537	25,478	25,283	50,761	-46,775
Niagara	1.99	14,580	0	3,779	3,779	-10,801
Nicolet UHS	3.85	32,720	0	8,482	8,482	-24,238
Norris	0.00	1,530	0	397	397	-1,133
North Cape	4.37	6,735	3,981	1,746	5,727	-1,008
North Crawford	5.39	33,443	49,846	8,669	58,515	25,072
North Fond du Lac	1.73	16,188	0	4,196	4,196	-11,991
North Lake	3.53	11,421	0	2,960	2,960	-8,460
Northern Ozaukee	4.49	23,510	31,602	6,094	37,696	14,186
Northland Pines	5.43	116,553	180,664	30,212	210,876	94,324
Northwood	6.63	32,790	83,655	8,500	92,154	59,364
Norwalk-Ontario-Wilton	8.60	45,007	216,438	11,666	228,104	183,098
Norway J7	4.05	6,090	377	1,579	1,956	-4,134
Oak Creek-Franklin	4.42	134,708	137,820	34,919	172,738	38,031
Oakfield	4.35	19,343	14,984	5,014	19,998	656
Oconomowoc Area	3.21	122,905	0	31,859	31,859	-91,046
Oconto	2.06	34,165	0	8,856	8,856	-25,309
Oconto Falls	4.38	158,718	47,864	41,142	89,007	-69,711
Omro	3.91	41,720	0	10,814	10,814	-30,905
Onalaska	1.36	39,437	0	10,223	10,223	-29,214
Oostburg	3.52	31,355	0	8,128	8,128	-23,227
Oregon	3.06	84,630	0	21,938	21,938	-62,692
Osceola	5.39	107,589	154,408	27,889	182,297	74,708
Oshkosh Area	1.30	133,515	0	34,609	34,609	-98,906
Osseo-Fairchild	4.58	68,499	39,930	17,756	57,686	-10,813
Owen-Withee	5.21	27,258	49,434	7,066	56,500	29,242
Palmyra-Eagle Area	4.30	32,414	26,220	8,402	34,622	2,208
Pardeeville Area	4.13	27,944	8,265	7,243	15,509	-12,435
Paris J1	4.24	7,135	3,842	1,850	5,692	-1,443

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Park Falls	3.77%	\$24,230	\$0	\$6,281	\$6,281	-\$17,949
Parkview	4.78	36,085	63,173	9,354	72,527	36,442
Pecatonica Area	3.86	29,097	0	7,542	7,542	-21,555
Pepin Area	4.11	14,728	3,037	3,818	6,855	-7,873
Peshtigo	3.21	43,688	0	11,325	11,325	-32,363
Pewaukee	3.00	60,393	0	15,655	15,655	-44,738
Phelps	5.13	5,848	19,209	1,516	20,725	14,878
Phillips	6.22	56,524	156,165	14,652	170,817	114,293
Pittsville	5.77	44,660	88,683	11,577	100,260	55,600
Platteville	2.47	43,400	0	11,250	11,250	-32,150
Plum City	4.19	20,370	5,231	5,280	10,512	-9,858
Plymouth	3.62	53,996	0	13,997	13,997	-39,999
Port Edwards	2.17	8,258	0	2,140	2,140	-6,117
Port Washington-Saukville	2.22	45,940	0	11,908	11,908	-34,032
Portage Community	3.23	76,075	0	19,720	19,720	-56,355
Potosi	4.75	18,813	24,519	4,877	29,396	10,583
Poynette	3.10	29,290	0	7,592	7,592	-21,698
Prairie du Chien Area	2.38	31,888	0	8,266	8,266	-23,622
Prairie Farm	4.26	15,189	6,594	3,937	10,531	-4,658
Prentice	7.37	43,315	140,325	11,228	151,553	108,239
Prescott	4.11	48,248	8,513	12,507	21,020	-27,228
Princeton	3.46	10,295	0	2,669	2,669	-7,626
Pulaski Community	4.59	266,715	134,029	69,137	203,167	-63,548
Racine	2.45	322,746	0	83,661	83,661	-239,085
Randall J1	2.92	22,878	0	5,930	5,930	-16,947
Randolph	4.38	7,250	13,771	1,879	15,651	8,401
Random Lake	4.57	45,200	39,129	11,717	50,846	5,646
Raymond #14	5.18	12,860	30,071	3,334	33,404	20,544
Reedsburg	4.19	86,133	31,219	22,327	53,546	-32,587
Reedsville	5.59	77,559	77,395	20,105	97,500	19,941
Rhineland	3.57	140,043	0	36,301	36,301	-103,741
Rib Lake	5.25	32,726	45,196	8,483	53,679	20,953
Rice Lake Area	4.38	105,340	64,978	27,306	92,284	-13,056
Richfield J1	6.35	29,068	75,957	7,535	83,492	54,425
Richland	4.73	68,678	78,337	17,802	96,140	27,462
Richmond	3.26	11,243	0	2,914	2,914	-8,328
Rio Community	2.39	15,283	0	3,961	3,961	-11,321
Ripon	2.30	35,119	0	9,103	9,103	-26,015
River Falls	4.04	99,927	8,879	25,903	34,781	-65,145
River Ridge	6.50	49,862	118,170	12,925	131,095	81,233

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River Valley	4.41%	\$79,103	\$42,433	\$20,505	\$62,938	-\$16,165
Riverdale	4.23	35,727	14,479	9,261	23,740	-11,987
Rosendale-Brandon	3.97	38,578	0	10,000	10,000	-28,578
Rosholt	4.95	51,108	43,047	13,248	56,295	5,188
Royall	4.09	20,007	4,481	5,186	9,667	-10,339
Rubicon J6	3.92	3,025	0	784	784	-2,241
Saint Croix Central	4.56	56,640	39,492	14,682	54,174	-2,466
Saint Croix Falls	4.50	51,618	37,906	13,380	51,286	-332
Saint Francis	0.17	0	0	0	0	0
Salem J2	3.14	35,541	0	9,213	9,213	-26,328
Sauk Prairie	3.40	108,330	0	28,081	28,081	-80,249
Seneca	6.12	17,195	50,613	4,457	55,071	37,876
Sevastopol	4.73	39,907	38,170	10,344	48,514	8,608
Seymour Community	3.28	79,718	0	20,664	20,664	-59,053
Sharon J11	1.43	1,798	0	466	466	-1,332
Shawano-Gresham	3.49	91,930	0	23,830	23,830	-68,100
Sheboygan Area	1.27	102,648	0	26,608	26,608	-76,040
Sheboygan Falls	3.05	46,490	0	12,051	12,051	-34,439
Shell Lake	5.40	29,048	59,450	7,530	66,980	37,932
Shiocton	4.69	38,620	38,332	10,011	48,343	9,723
Shorewood	0.01	1,015	0	263	263	-752
Shullsburg	4.50	7,143	12,421	1,851	14,273	7,130
Silver Lake J1	2.27	8,568	0	2,221	2,221	-6,347
Siren	5.60	29,054	64,132	7,531	71,663	42,609
Slinger	3.57	89,307	0	23,150	23,150	-66,157
Solon Springs	3.13	13,113	0	3,399	3,399	-9,714
Somerset	4.28	61,089	23,402	15,835	39,238	-21,851
South Milwaukee	0.00	0	0	0	0	0
South Shore	8.17	23,259	101,401	6,029	107,430	84,171
Southern Door	4.09	115,163	7,985	29,852	37,837	-77,325
Southwestern Wisconsin	5.60	54,843	65,219	14,216	79,435	24,593
Sparta Area	4.07	90,185	12,699	23,378	36,077	-54,108
Spencer	3.92	23,058	0	5,977	5,977	-17,081
Spooner	6.59	92,643	276,080	24,015	300,094	207,452
Spring Valley	5.25	35,147	61,743	9,111	70,854	35,708
Stanley-Boyd Area	4.64	61,120	43,027	15,843	58,871	-2,249
Stevens Point Area	3.55	236,196	0	61,226	61,226	-174,969
Stockbridge	2.20	4,343	0	1,126	1,126	-3,217
Stone Bank	4.05	8,800	1,065	2,281	3,346	-5,454
Stoughton Area	4.39	74,433	91,077	19,294	110,371	35,938

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Stratford	7.22%	\$37,028	\$153,374	\$9,598	\$162,972	\$125,944
Sturgeon Bay	2.60	16,620	0	4,308	4,308	-12,311
Sun Prairie Area	2.35	74,905	0	19,417	19,417	-55,488
Superior	3.59	136,671	0	35,427	35,427	-101,243
Suring	7.63	46,293	147,638	12,000	159,637	113,345
Swallow	2.94	7,148	0	1,853	1,853	-5,295
Thorp	5.72	24,660	71,417	6,392	77,810	53,150
Three Lakes	5.52	47,965	80,618	12,433	93,052	45,087
Tigerton	2.69	9,963	0	2,582	2,582	-7,380
Tomah Area	6.30	146,804	436,826	38,054	474,880	328,076
Tomahawk	5.59	73,239	175,686	18,985	194,671	121,432
Tomorrow River	4.60	39,815	35,567	10,321	45,888	6,073
Trevor Grade School	2.12	5,573	0	1,444	1,444	-4,128
Tri-County Area	4.43	38,144	24,666	9,888	34,554	-3,590
Turtle Lake	2.97	20,403	0	5,289	5,289	-15,114
Twin Lakes #4	2.37	6,425	0	1,665	1,665	-4,760
Two Rivers	2.32	69,522	0	18,021	18,021	-51,501
Union Grove J1	1.56	5,810	0	1,506	1,506	-4,304
Union Grove UHS	3.79	21,800	0	5,651	5,651	-16,149
Unity	4.70	65,728	54,418	17,038	71,456	5,728
Valders Area	5.12	75,772	90,706	19,641	110,348	34,576
Verona Area	2.47	86,838	0	22,510	22,510	-64,328
Viroqua Area	4.91	66,150	75,165	17,147	92,313	26,163
Wabeno Area	6.34	49,608	99,247	12,859	112,106	62,499
Walworth J1	2.62	6,725	0	1,743	1,743	-4,982
Washburn	3.31	22,795	0	5,909	5,909	-16,886
Washington	1.45	5,240	0	1,358	1,358	-3,882
Washington-Caldwell	4.18	5,645	2,640	1,463	4,104	-1,541
Waterford J1	3.32	32,820	0	8,508	8,508	-24,312
Waterford UHS	2.62	40,070	0	10,387	10,387	-29,683
Waterloo	3.28	19,700	0	5,107	5,107	-14,593
Watertown	1.93	64,566	0	16,737	16,737	-47,829
Waukesha	2.30	300,180	0	77,812	77,812	-222,368
Waunakee Community	2.12	59,963	0	15,543	15,543	-44,419
Waupaca	4.19	181,000	32,517	46,918	79,435	-101,565
Waupun	3.10	57,655	0	14,945	14,945	-42,710
Wausau	1.72	196,212	0	50,862	50,862	-145,350
Wausaukee	4.67	53,410	33,861	13,845	47,706	-5,704
Wautoma Area	3.59	67,063	0	17,384	17,384	-49,679
Wauwatosa	0.01	0	0	0	0	0

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Wauzeka-Steuben	4.72%	\$15,558	\$19,093	\$4,033	\$23,126	\$7,569
Webster	7.03	55,743	158,261	14,449	172,710	116,968
West Allis	1.41	48,908	0	12,678	12,678	-36,230
West Bend	2.31	225,597	0	58,479	58,479	-167,118
West DePere	3.08	80,415	0	20,845	20,845	-59,570
West Salem	4.05	82,615	5,255	21,415	26,671	-55,944
Westby Area	5.90	46,618	150,185	12,084	162,269	115,651
Westfield	4.03	79,307	2,551	20,558	23,109	-56,198
Weston	5.00	18,243	27,504	4,729	32,233	13,990
Weyauwega-Fremont	3.16	69,200	0	17,938	17,938	-51,262
Weyerhaeuser Area	3.72	11,400	0	2,955	2,955	-8,445
Wheatland J1	3.72	0	0	0	0	0
White Lake	4.57	8,785	11,560	2,277	13,837	5,052
Whitefish Bay	0.02	1,785	0	463	463	-1,322
Whitehall	5.17	32,170	63,609	8,339	71,948	39,778
Whitewater	4.34	104,163	43,537	27,001	70,537	-33,625
Whitnall	2.78	41,453	0	10,745	10,745	-30,707
Wild Rose	5.09	34,885	52,570	9,043	61,612	26,727
Williams Bay	1.33	6,043	0	1,566	1,566	-4,476
Wilmot Grade School	4.19	3,418	2,403	886	3,288	-129
Wilmot UHS	2.77	40,924	0	10,608	10,608	-30,315
Winneconne Community	4.40	74,185	40,809	19,230	60,039	-14,146
Winter	5.26	28,574	46,215	7,407	53,622	25,049
Wisconsin Dells	3.89	64,393	0	16,692	16,692	-47,701
Wisconsin Heights	3.84	31,750	0	8,230	8,230	-23,520
Wisconsin Rapids	4.15	202,330	62,314	52,447	114,761	-87,568
Wittenberg-Birnamwood	4.63	64,510	55,924	16,722	72,646	8,136
Wonewoc-Union Center	7.25	32,653	95,891	8,464	104,355	71,703
Woodruff J1	4.03	25,880	1,074	6,709	7,782	-18,098
Wrightstown Community	4.16	41,283	11,375	10,701	22,076	-19,207
Yorkville J2	4.95	<u>14,973</u>	<u>18,740</u>	<u>3,881</u>	<u>22,621</u>	7,649
		\$25,097,334	\$18,591,665	\$6,505,669	\$25,097,334	