



Legislative Fiscal Bureau

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May 6, 2024

TO: Senator Chris Larson
Room 20 South, State Capitol

FROM: Christa Pugh, Program Supervisor

SUBJECT: Estimated Effect of Increasing Special Education Proration Rate to 90%

At your request, I am providing information on the fiscal effects of increasing the special education proration rate to 90%.

The special education program reimburses school districts and other educational agencies for a portion of the costs for educating and transporting pupils enrolled in special education. Reimbursements are calculated based on eligible costs incurred in the prior year. The proration rate in each year is determined by dividing the amount of available funding by total eligible costs. In 2023-24, funding is equal to \$558,036,700 GPR and in 2024-25, funding is equal to \$574,777,700 GPR. The estimated proration rate in each year is 33.3%.

You asked for information on the estimated effects of increasing the special education proration rate to 90%, including the amount each district would receive. The attachment shows the preliminary amount of special education aid each district will receive in 2023-24 under current law and the estimated amounts each district would have received in that year if payments were prorated at 90%. Full funding of this proposal would have cost an additional \$969.6 million GPR in 2023-24 above the amount appropriated under current law.

The amount each district would actually receive in future years depends on the individual district's special education costs in the prior year relative to the total statewide special education costs; therefore, the actual amounts each district would receive could vary. The attachment only includes public school districts and does not include other entities eligible for special education aid, such as independent charter schools.

I hope this information is helpful. Please contact me if you have additional questions.

CP/ml
Attachment

ATTACHMENT

Distribution of Special Education Aid Had 90% Proration Rate Applied in 2023-24

	Preliminary 2023-24 <u>Aid Under Current Law</u>	<u>Aid with 90% Proration Rate</u>	
		<u>Amount</u>	<u>Change from Current Law</u>
Abbotsford	\$10,307	\$29,449	\$19,142
Adams-Friendship Area	1,052,974	3,008,497	1,955,523
Albany	213,175	609,071	395,896
Algoma	409,843	1,170,980	761,137
Alma	90,898	259,709	168,811
Alma Center	349,634	998,954	649,320
Almond-Bancroft	194,415	555,471	361,056
Altoona	1,004,025	2,868,643	1,864,618
Amery	707,402	2,021,149	1,313,747
Antigo	1,203,945	3,439,843	2,235,898
Appleton Area	10,418,117	29,766,049	19,347,932
Arcadia	675,875	1,931,071	1,255,196
Argyle	155,669	444,769	289,100
Arrowhead UHS	817,247	2,334,991	1,517,744
Ashland	893,238	2,552,109	1,658,871
Ashwaubenon	1,454,138	4,154,680	2,700,542
Athens	341	974	633
Auburndale	238,033	680,094	442,061
Augusta	246,626	704,646	458,020
Baldwin-Woodville Area	989,614	2,827,469	1,837,855
Bangor	353,835	1,010,957	657,122
Baraboo	1,749,039	4,997,254	3,248,215
Barneveld	170,203	486,294	316,091
Barron Area	806,180	2,303,371	1,497,191
Bayfield	861,568	2,461,623	1,600,055
Beaver Dam	2,049,619	5,856,054	3,806,435
Beecher-Dunbar-Pembine	198,307	566,591	368,284
Belleville	369,032	1,054,377	685,345
Belmont Community	174,686	499,103	324,417
Beloit	4,206,218	12,017,766	7,811,548
Beloit Turner	791,503	2,261,437	1,469,934
Benton	84,646	241,846	157,200
Berlin Area	711,393	2,032,551	1,321,158
Big Foot UHS	157,847	450,991	293,144
Birchwood	196,463	561,323	364,860
Black Hawk	194,839	556,683	361,844
Black River Falls	1,278,831	3,653,803	2,374,972
Blair-Taylor	276,816	790,903	514,087
Bloomer	645,680	1,844,800	1,199,120
Bonduel	386,025	1,102,929	716,904

	<u>Preliminary 2023-24 Aid Under Current Law</u>	<u>Aid with 90% Proration Rate Amount</u>	<u>Change from Current Law</u>
Boscobel	\$621,523	\$1,775,780	\$1,154,257
Bowler	226,880	648,229	421,349
Boyceville Community	454,951	1,299,860	844,909
Brighton #1	29,985	85,671	55,686
Brillion	388,990	1,111,400	722,410
Bristol #1	496,685	1,419,100	922,415
Brodhead	605,515	1,730,043	1,124,528
Brown Deer	988,428	2,824,080	1,835,652
Bruce	259,582	741,663	482,081
Burlington Area	2,135,716	6,102,046	3,966,330
Butternut	150,231	429,231	279,000
Cadott Community	543,630	1,553,229	1,009,599
Cambria-Friesland	187,006	534,303	347,297
Cambridge	649,520	1,855,771	1,206,251
Cameron	573,320	1,638,057	1,064,737
Campbellsport	635,883	1,816,809	1,180,926
Cashton	250,412	715,463	465,051
Cassville	54,781	156,517	101,736
Cedar Grove-Belgium Area	362,109	1,034,597	672,488
Cedarburg	1,607,510	4,592,886	2,985,376
Central/Westosha UHS	480,103	1,371,723	891,620
Chequamegon	418,284	1,195,097	776,813
Chetek-Weyerhaeuser	546,834	1,562,383	1,015,549
Chilton	335,022	957,206	622,184
Chippewa Falls Area	2,863,796	8,182,274	5,318,478
Clayton	57,516	164,331	106,815
Clear Lake	265,760	759,314	493,554
Clinton Community	662,914	1,894,040	1,231,126
Clintonville	985,117	2,814,620	1,829,503
Cochrane-Fountain City	167,939	479,826	311,887
Colby	489,393	1,398,266	908,873
Coleman	252,293	720,837	468,544
Colfax	296,678	847,651	550,973
Columbus	912,185	2,606,243	1,694,058
Cornell	301,110	860,314	559,204
Crandon	563,051	1,608,717	1,045,666
Crivitz	346,959	991,311	644,352
Cuba City	512,501	1,464,289	951,788
Cudahy	1,585,441	4,529,831	2,944,390
Cumberland	661,354	1,889,583	1,228,229
D C Everest Area	3,219,848	9,199,566	5,979,718
Darlington Community	375,202	1,072,006	696,804
De Soto Area	221,046	631,560	410,514
Deerfield Community	553,860	1,582,457	1,028,597
Deforest Area	3,005,780	8,587,943	5,582,163

	<u>Preliminary 2023-24 Aid Under Current Law</u>	<u>Aid with 90% Proration Rate Amount</u>	<u>Change from Current Law</u>
Delavan-Darien	\$886,010	\$2,531,457	\$1,645,447
Denmark	792,364	2,263,897	1,471,533
Depere	1,595,538	4,558,680	2,963,142
Dodgeland	504,520	1,441,486	936,966
Dodgeville	562,206	1,606,303	1,044,097
Dover #1	41,158	117,594	76,436
Drummond	161,649	461,854	300,205
Durand-Arkansaw	544,113	1,554,609	1,010,496
East Troy Community	903,678	2,581,937	1,678,259
Eau Claire Area	8,150,561	23,287,317	15,136,756
Edgar	14,696	41,989	27,293
Edgerton	1,608,488	4,595,680	2,987,192
Eleva-Strum	275,514	787,183	511,669
Elk Mound Area	499,997	1,428,563	928,566
Elkhart Lake-Glenbeulah	187,412	535,463	348,051
Elkhorn Area	2,008,259	5,737,883	3,729,624
Ellsworth Community	1,034,492	2,955,691	1,921,199
Elmbrook	4,974,840	14,213,829	9,238,989
Elmwood	137,009	391,454	254,445
Erin	153,773	439,351	285,578
Evansville Community	1,197,742	3,422,120	2,224,378
Fall Creek	229,123	654,637	425,514
Fall River	238,640	681,829	443,189
Fennimore Community	595,982	1,702,806	1,106,824
Flambeau	268,327	766,649	498,322
Florence	220,139	628,969	408,830
Fond Du Lac	4,342,809	12,408,026	8,065,217
Fontana J8	115,883	331,094	215,211
Fort Atkinson	2,290,920	6,545,486	4,254,566
Fox Point J2	572,798	1,636,566	1,063,768
Franklin Public	2,269,383	6,483,951	4,214,568
Frederic	196,786	562,246	365,460
Freedom Area	952,214	2,720,611	1,768,397
Gale-Ettrick-Trempealeau	638,851	1,825,289	1,186,438
Geneva J4	19,141	54,689	35,548
Genoa City J2	293,616	838,903	545,287
Germantown	2,203,244	6,294,983	4,091,739
Gibraltar Area	518,518	1,481,480	962,962
Gillett	392,501	1,121,431	728,930
Gilman	130,210	372,029	241,819
Gilmanton	24,822	70,920	46,098
Glendale-River Hills	1,073,029	3,065,797	1,992,768
Glenwood City	317,669	907,626	589,957
Goodman-Armstrong	82,266	235,046	152,780
Grafton	1,372,232	3,920,663	2,548,431

	<u>Preliminary 2023-24 Aid Under Current Law</u>	<u>Aid with 90% Proration Rate Amount</u>	<u>Change from Current Law</u>
Granton Area	\$67,025	\$191,500	\$124,475
Grantsburg	544,914	1,556,897	1,011,983
Green Bay Area	14,983,941	42,811,260	27,827,319
Green Lake	130,813	373,751	242,938
Greendale	1,713,694	4,896,269	3,182,575
Greenfield	2,001,623	5,718,923	3,717,300
Greenwood	238,847	682,420	443,573
Gresham	192,703	550,580	357,877
Hamilton	2,464,383	7,041,094	4,576,711
Hartford J1	1,017,973	2,908,494	1,890,521
Hartford UHS	686,722	1,962,063	1,275,341
Hartland-Lakeside J3	673,660	1,924,743	1,251,083
Hayward Community	1,216,321	3,475,203	2,258,882
Herman-Neosho-Rubicon	126,875	362,500	235,625
Highland	191,575	547,357	355,782
Hilbert	95,068	271,623	176,555
Hillsboro	275,489	787,111	511,622
Holmen	2,856,516	8,161,474	5,304,958
Holy Hill Area	265,147	757,563	492,416
Horicon	396,149	1,131,854	735,705
Hortonville	1,737,830	4,965,229	3,227,399
Howards Grove	431,236	1,232,103	800,867
Howard-Suamico	2,523,862	7,211,034	4,687,172
Hudson	3,660,789	10,459,397	6,798,608
Hurley	151,236	432,103	280,867
Hustisford	191,098	545,994	354,896
Independence	169,071	483,060	313,989
Iola-Scandinavia	190,115	543,186	353,071
Iowa-Grant	449,974	1,285,640	835,666
Ithaca	152,842	436,691	283,849
Janesville	5,676,382	16,218,234	10,541,852
Jefferson	1,114,517	3,184,334	2,069,817
Johnson Creek	390,074	1,114,497	724,423
Juda	173,112	494,606	321,494
Kaukauna Area	2,610,921	7,459,774	4,848,853
Kenosha	12,506,337	35,732,391	23,226,054
Kettle Moraine	2,158,630	6,167,514	4,008,884
Kewaskum	711,776	2,033,646	1,321,870
Kewaunee	554,225	1,583,500	1,029,275
Kickapoo Area	237,442	678,406	440,964
Kiel Area	436,025	1,245,786	809,761
Kimberly Area	2,458,263	7,023,609	4,565,346
Kohler	176,742	504,977	328,235
La Crosse	4,644,487	13,269,963	8,625,476
Lac Du Flambeau #1	946,892	2,705,406	1,758,514

	<u>Preliminary 2023-24 Aid Under Current Law</u>	<u>Aid with 90% Proration Rate Amount</u>	<u>Change from Current Law</u>
Ladysmith	\$480,620	\$1,373,200	\$892,580
Lafarge	102,598	293,137	190,539
Lake Country	153,947	439,849	285,902
Lake Geneva J1	1,308,761	3,739,317	2,430,556
Lake Geneva-Genoa UHS	413,741	1,182,117	768,376
Lake Holcombe	199,098	568,851	369,753
Lake Mills Area	859,968	2,457,051	1,597,083
Lakeland UHS	808,766	2,310,760	1,501,994
Lancaster Community	668,442	1,909,834	1,241,392
Laona	128,996	368,560	239,564
Lena	246,185	703,386	457,201
Linn J4	59,907	171,163	111,256
Linn J6	40,241	114,974	74,733
Little Chute Area	862,995	2,465,700	1,602,705
Lodi	1,140,591	3,258,831	2,118,240
Lomira	491,268	1,403,623	912,355
Loyal	113,142	323,263	210,121
Luck	155,770	445,057	289,287
Luxemburg-Casco	935,285	2,672,243	1,736,958
Madison Metropolitan	23,425,367	66,929,620	43,504,253
Manawa	194,209	554,883	360,674
Manitowoc	3,181,018	9,088,623	5,907,605
Maple	749,376	2,141,074	1,391,698
Maple Dale-Indian Hill	382,164	1,091,897	709,733
Marathon City	27,888	79,680	51,792
Marinette	1,213,469	3,467,054	2,253,585
Marion	196,630	561,800	365,170
Markesan	350,791	1,002,260	651,469
Marshall	618,904	1,768,297	1,149,393
Marshfield	1,975,258	5,643,594	3,668,336
Mauston	743,532	2,124,377	1,380,845
Mayville	622,306	1,778,017	1,155,711
McFarland	2,580,077	7,371,649	4,791,572
Medford Area	2,283,261	6,523,603	4,240,342
Mellen	129,185	369,100	239,915
Melrose-Mindoro	469,163	1,340,466	871,303
Menasha	3,082,060	8,805,886	5,723,826
Menominee Indian	667,006	1,905,731	1,238,725
Menomonee Falls	2,244,232	6,412,091	4,167,859
Menomonie Area	2,036,010	5,817,171	3,781,161
Mequon-Thiensville	2,288,937	6,539,820	4,250,883
Mercer	69,682	199,091	129,409
Merrill Area	1,784,310	5,098,029	3,313,719
Merton Community	364,657	1,041,877	677,220
Middleton-Cross Plains	5,108,179	14,594,797	9,486,618

	<u>Preliminary 2023-24 Aid Under Current Law</u>	<u>Aid with 90% Proration Rate Amount</u>	<u>Change from Current Law</u>
Milton	\$1,869,957	\$5,342,734	\$3,472,777
Milwaukee	58,311,915	166,605,471	108,293,556
Mineral Point	528,249	1,509,283	981,034
Minocqua J1	377,804	1,079,440	701,636
Mishicot	450,969	1,288,483	837,514
Mondovi	436,911	1,248,317	811,406
Monona Grove	2,188,283	6,252,237	4,063,954
Monroe	1,938,304	5,538,011	3,599,707
Montello	467,170	1,334,771	867,601
Monticello	164,507	470,020	305,513
Mosinee	1,291,868	3,691,051	2,399,183
Mount Horeb Area	1,256,309	3,589,454	2,333,145
Mukwonago	2,739,629	7,827,511	5,087,882
Muskego-Norway	2,447,183	6,991,951	4,544,768
Necedah Area	320,593	915,980	595,387
Neenah	2,846,687	8,133,391	5,286,704
Neillsville	56,450	161,286	104,836
Nekoosa	610,037	1,742,963	1,132,926
New Auburn	184,315	526,614	342,299
New Berlin	2,499,266	7,140,760	4,641,494
New Glarus	520,108	1,486,023	965,915
New Holstein	263,577	753,077	489,500
New Lisbon	321,272	917,920	596,648
New London	1,381,565	3,947,329	2,565,764
New Richmond	2,068,273	5,909,351	3,841,078
Niagara	242,079	691,654	449,575
Nicolet UHS	788,929	2,254,083	1,465,154
North Cape	80,463	229,894	149,431
North Crawford	333,976	954,217	620,241
North Fond Du Lac	1,410,844	4,030,983	2,620,139
North Lake	156,570	447,343	290,773
North Lakeland	169,928	485,509	315,581
Northern Ozaukee	551,030	1,574,371	1,023,341
Northland Pines	1,011,174	2,889,069	1,877,895
Northwood	162,978	465,651	302,673
Norwalk-Ontario-Wilton	289,136	826,103	536,967
Norway J7	31,984	91,383	59,399
Oak Creek-Franklin	3,058,836	8,739,531	5,680,695
Oakfield	223,222	637,777	414,555
Oconomowoc Area	2,757,874	7,879,640	5,121,766
Oconto	595,605	1,701,729	1,106,124
Oconto Falls	1,018,519	2,910,054	1,891,535
Omro	600,727	1,716,363	1,115,636
Onalaska	1,774,157	5,069,020	3,294,863
Oostburg	355,622	1,016,063	660,441

	<u>Preliminary 2023-24 Aid Under Current Law</u>	<u>Aid with 90% Proration Rate Amount</u>	<u>Change from Current Law</u>
Oregon	\$2,691,729	\$7,690,654	\$4,998,925
Osceola	760,871	2,173,917	1,413,046
Oshkosh Area	8,651,288	24,717,966	16,066,678
Osseo-Fairchild	500,030	1,428,657	928,627
Owen-Withee	185,201	529,146	343,945
Palmyra-Eagle Area	354,518	1,012,909	658,391
Pardeeville Area	117,149	334,711	217,562
Paris J1	102,500	292,857	190,357
Parkview	408,916	1,168,331	759,415
Pecatonica Area	209,371	598,203	388,832
Pepin Area	165,749	473,569	307,820
Peshtigo	524,714	1,499,183	974,469
Pewaukee	1,431,803	4,090,866	2,659,063
Phelps	53,664	153,326	99,662
Phillips	406,616	1,161,760	755,144
Pittsville	246,961	705,603	458,642
Platteville	961,468	2,747,051	1,785,583
Plum City	181,994	519,983	337,989
Plymouth	1,335,899	3,816,854	2,480,955
Port Edwards	148,240	423,543	275,303
Port Washington-Saukville	1,838,457	5,252,734	3,414,277
Portage Community	899,568	2,570,194	1,670,626
Potosi	175,221	500,631	325,410
Poynette	483,766	1,382,189	898,423
Prairie Du Chien Area	813,869	2,325,340	1,511,471
Prairie Farm	244,901	699,717	454,816
Prentice	128,298	366,566	238,268
Prescott	812,123	2,320,351	1,508,228
Princeton	166,999	477,140	310,141
Pulaski Community	2,198,390	6,281,114	4,082,724
Racine	14,975,070	42,785,914	27,810,844
Randall J1	305,822	873,777	567,955
Randolph	233,721	667,774	434,053
Random Lake	367,815	1,050,900	683,085
Raymond #14	235,106	671,731	436,625
Reedsburg	1,893,541	5,410,117	3,516,576
Reedsville	240,286	686,531	446,245
Rhineland	1,976,433	5,646,951	3,670,518
Rib Lake	253,198	723,423	470,225
Rice Lake Area	1,451,824	4,148,069	2,696,245
Richland	883,901	2,525,431	1,641,530
Richmond	137,821	393,774	255,953
Rio Community	192,367	549,620	357,253
Ripon Area	772,703	2,207,723	1,435,020
River Falls	1,638,396	4,681,131	3,042,735

	<u>Preliminary 2023-24 Aid Under Current Law</u>	<u>Aid with 90% Proration Rate Amount</u>	<u>Change from Current Law</u>
River Ridge	\$356,023	\$1,017,209	\$661,186
River Valley	907,725	2,593,500	1,685,775
Riverdale	399,905	1,142,586	742,681
Rosendale-Brandon	397,141	1,134,689	737,548
Rosholt	10,404	29,726	19,322
Royall	200,111	571,746	371,635
Saint Croix Central	963,771	2,753,631	1,789,860
Saint Croix Falls	519,591	1,484,546	964,955
Saint Francis	799,654	2,284,726	1,485,072
Salem	549,460	1,569,886	1,020,426
Sauk Prairie	1,471,624	4,204,640	2,733,016
Seneca	137,171	391,917	254,746
Sevastopol	468,312	1,338,034	869,722
Seymour Community	1,085,416	3,101,189	2,015,773
Sharon J11	166,145	474,700	308,555
Shawano	1,305,245	3,729,271	2,424,026
Sheboygan Area	5,743,644	16,410,411	10,666,767
Sheboygan Falls	1,053,771	3,010,774	1,957,003
Shell Lake	284,094	811,697	527,603
Shiocton	385,470	1,101,343	715,873
Shorewood	1,077,942	3,079,834	2,001,892
Shullsburg	144,017	411,477	267,460
Silver Lake J1	219,560	627,314	407,754
Siren	237,258	677,880	440,622
Slinger	1,086,911	3,105,460	2,018,549
Solon Springs	200,716	573,474	372,758
Somerset	874,382	2,498,234	1,623,852
South Milwaukee	1,771,512	5,061,463	3,289,951
South Shore	154,098	440,280	286,182
Southern Door County	673,501	1,924,289	1,250,788
Southwestern Wisconsin	277,441	792,689	515,248
Sparta Area	1,747,448	4,992,709	3,245,261
Spencer	11,879	33,940	22,061
Spooner	715,666	2,044,760	1,329,094
Spring Valley	261,551	747,289	485,738
Stanley-Boyd Area	470,492	1,344,263	873,771
Stevens Point Area	4,912,330	14,035,229	9,122,899
Stockbridge	52,980	151,371	98,391
Stone Bank School District	167,893	479,694	311,801
Stoughton Area	1,928,578	5,510,223	3,581,645
Stratford	400,197	1,143,420	743,223
Sturgeon Bay	881,757	2,519,306	1,637,549
Sun Prairie Area	6,264,006	17,897,160	11,633,154
Superior	2,729,625	7,798,929	5,069,304
Suring	225,783	645,094	419,311

	<u>Preliminary 2023-24 Aid Under Current Law</u>	<u>Aid with 90% Proration Rate Amount</u>	<u>Change from Current Law</u>
Swallow	\$137,629	\$393,226	\$255,597
Thorp	254,841	728,117	473,276
Three Lakes	488,036	1,394,389	906,353
Tigerton	75,207	214,877	139,670
Tomah Area	2,015,758	5,759,309	3,743,551
Tomahawk	723,384	2,066,811	1,343,427
Tomorrow River	458,861	1,311,031	852,170
Trevor-Wilmot Consolidated	329,723	942,066	612,343
Tri-County Area	215,983	617,094	401,111
Turtle Lake	185,192	529,120	343,928
Twin Lakes #4	152,017	434,334	282,317
Two Rivers	1,105,550	3,158,714	2,053,164
Union Grove J1	605,728	1,730,651	1,124,923
Union Grove UHS	326,614	933,183	606,569
Unity	494,426	1,412,646	918,220
Valders Area	610,855	1,745,300	1,134,445
Verona Area	3,973,942	11,354,120	7,380,178
Viroqua Area	697,709	1,993,454	1,295,745
Wabeno Area	328,532	938,663	610,131
Walworth J1	141,324	403,783	262,459
Washburn	377,908	1,079,737	701,829
Washington	28,215	80,614	52,399
Washington-Caldwell	62,775	179,357	116,582
Waterford Graded	818,759	2,339,311	1,520,552
Waterford UHS	1,497,782	4,279,377	2,781,595
Waterloo	407,684	1,164,811	757,127
Watertown	2,387,003	6,820,009	4,433,006
Waukesha	8,229,462	23,512,749	15,283,287
Waunakee Community	2,800,251	8,000,717	5,200,466
Waupaca	1,170,283	3,343,666	2,173,383
Waupun	1,097,390	3,135,400	2,038,010
Wausau	5,018,655	14,339,014	9,320,359
Wausaukee	179,726	513,503	333,777
Wautoma Area	426,243	1,217,837	791,594
Wauwatosa	4,449,235	12,712,100	8,262,865
Wauzeka-Steuben	181,865	519,614	337,749
Webster	339,021	968,631	629,610
West Allis	4,687,361	13,392,460	8,705,099
West Bend	3,972,431	11,349,803	7,377,372
West Deperre	1,350,150	3,857,571	2,507,421
West Salem	1,087,663	3,107,609	2,019,946
Westby Area	591,217	1,689,191	1,097,974
Westfield	313,214	894,897	581,683
Weston	100,368	286,766	186,398
Weyauwega-Fremont	406,031	1,160,089	754,058

	Preliminary 2023-24 <u>Aid Under Current Law</u>	<u>Aid with 90% Proration Rate</u> Amount	Change from <u>Current Law</u>
Wheatland J1	\$421,528	\$1,204,366	\$782,838
White Lake	88,379	252,511	164,132
Whitefish Bay	1,334,852	3,813,863	2,479,011
Whitehall	355,031	1,014,374	659,343
Whitewater	1,282,073	3,663,066	2,380,993
Whitnall	1,668,844	4,768,126	3,099,282
Wild Rose	119,190	340,543	221,353
Williams Bay	205,474	587,069	381,595
Wilmot UHS	647,126	1,848,931	1,201,805
Winneconne Community	852,748	2,436,423	1,583,675
Winter	107,882	308,234	200,352
Wisconsin Dells	827,153	2,363,294	1,536,141
Wisconsin Heights	558,015	1,594,329	1,036,314
Wisconsin Rapids	3,614,268	10,326,480	6,712,212
Wittenberg-Biramwood	584,303	1,669,437	1,085,134
Wonewoc-Union Center	191,833	548,094	356,261
Woodruff J1	431,664	1,233,326	801,662
Wrightstown Community	474,669	1,356,197	881,528
Yorkville J2	<u>199,028</u>	<u>568,651</u>	<u>369,623</u>
Total	\$522,106,713	\$1,491,733,466	\$969,626,753