



# **Will Expansion of School Choice Make Public School Districts Worse Off?**

*A fiscal impact of statewide voucher expansion  
on Wisconsin school districts*



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## **I. Introduction**

The recently approved Joint Finance Committee K-12 education [omnibus motion](#) greatly expands the statewide parental choice program by removing the current enrollment cap. At first, no more than 1% of students in a school district can receive a voucher, but this limit will be increased every year and completely eliminated by 2019-2020.

Some superintendents and advocates across Wisconsin have sounded the alarm, expressing concerns that this expansion will devastate the finances of traditional public schools. State Superintendent Tony Evers [proclaimed](#) that the budget “evades the basic foundation of Wisconsin’s public school system” and “we cannot continue to ask our public schools to do more with less.” A leader of the Wisconsin Public Education Network, an advocacy group, [said](#) that this proposal is a “laundering scheme that essentially siphons tax dollars directly into private schools through expansion of the voucher program that Wisconsin citizens so clearly oppose.”

But, are these claims accurate? Is the sky about to fall on Wisconsin public education? The concerns of expansion opponents were prompted by a recent [memo](#) prepared by the non-partisan Legislative Fiscal Bureau (LFB), which estimated that districts’ \$600-800 million in state aid could be used to fund vouchers. No one knows for sure whether that will actually happen. Even if it does, another LFB [memo](#) estimated that public school districts will take in a total of \$94 billion in state and property taxes over the same period. In other words, if statewide voucher expansion costs \$800 million over the same period, *that reduction in state aid to public schools (who will, of course, no longer educate departing students) would amount to less than one percent (0.85%) of their total state and local revenue.*

Yet, there is more to consider. Will children attending public schools have less money spent on their education? To address that question, this report uses data from the Wisconsin Department of Public Instruction (DPI) to analyze the fiscal impact on public school districts from children leaving the district with a voucher. **We conclude that while the departure of students from public schools to the statewide school choice program has the effect of lowering the total revenue for school districts, school districts will actually have [more revenue per pupil when this occurs](#)** (see Table A on page 7 for each school district).

## **II. Explanation of the Funding for Statewide Parental Choice Program Expansion**

Under the approved omnibus motion for K-12 education, new student vouchers in the statewide program, as well as Racine<sup>1</sup>, will be funded similar to Wisconsin’s open enrollment program. That is, when a student and her family choose to leave a school district to attend a private school in the choice program, some of the state aid that would have been paid to the district will follow her to the private school. More specifically, the following occurs when a student uses a voucher to attend a private school in the statewide parental choice program:

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<sup>1</sup> First-time voucher users in Racine will be enrolled in the statewide program. First-time voucher users in Milwaukee will continue to enroll in the Milwaukee Parental Choice Program, which is funded in a different way.

- 1) *Parents choose:* A qualifying family makes the decision to use a voucher to send their child to a private school participating in the Wisconsin Parental Choice Program. A family qualifies for the program if household income is below 185% of the Federal Poverty Level.
- 2) *Because of the parents' choice, the state pays the private school:* The State pays the private school the voucher amount of \$7,210 for students in grades K-8 and \$7,856 for students in grades 9-12. To offset this cost, the State will reduce some of the state aid (i.e. equalization aid) to the resident school district by the voucher amount.
- 3) *But the public school district still receives property tax revenue and state aid for the departing child:* The school district is still allowed to count the departing child as a student for state aid and revenue limit purposes. The district, therefore, can collect the portion of state revenue associated with this departing student and levy property taxes up to the revenue limit. As a result, the amount of revenue the district receives from property taxes remains unchanged because voucher students remaining in the district's membership count for revenue limit purposes.
- 4) *School district loses some of their state aid:* This district's state aid is, as explained in step 2, reduced by the voucher amount. If equalization aid is not sufficient to cover the voucher amount, then other state aid is reduced to cover the gap. The district is not allowed to levy property taxes to make-up for this loss of state aid.

A feature of this funding mechanism allows *school districts to receive a "school choice bonus."* Because the districts can count the departing child for revenue limit purposes – and the revenue limit for each district is greater than the voucher amount, the voucher expansion results in school districts keeping some revenue when a student uses a voucher – even though the district no longer educates the student. In other words, **while the funding mechanism has the effect of reducing the total amount of revenue, the amount of revenue per student is higher when a student leaves a district for the voucher program.**

Let's consider a simple example: Public School District A enrolled 100 students last year. It has a revenue limit of \$10,000 per pupil, which means that it can receive up to \$1,000,000 in total revenue (\$10,000 per student X 100 students). We assume District A will receive \$500,000 in state aid, so an additional \$500,000 may be raised through levying local property taxes. We also assume District A exercises its maximum authority to levy taxes.

In the first year of the voucher expansion program, enrollment is limited to 1% of the district's prior year's enrollment. In this scenario, only one student is eligible for a voucher.

- 1) *Parents choose:* A parent chooses to use a voucher of \$7,210 to enroll his child in elementary school at Private School Z in the choice program. The child leaves Public School A.

- 2) *Because of the parents' choice, the state pays the private school:* The State pays Private School Z the voucher amount of \$7,210.
- 3) *But the public school district still receives property tax revenue and state aid for the departing child revenue:* School District A still counts the departed student in their membership for state aid and revenue limit. District A will receive \$500,000 in state aid because, for funding purposes, they are treated as if they still have 100 students. They can still levy the full amount of \$500,000.
- 4) *School district loses some of their state aid:* District A's state aid will be reduced by \$7,210 to offset the cost of the voucher and they cannot levy additional taxes to makeup this amount. The total state aid is now \$492,790. Because they count the student in their membership for revenue limit purposes, District A receives \$10,028 per pupil (\$992,790 / 99 students).

In the end, although \$992,790 is less than the total amount of revenue for District A before the voucher expansion (\$1,000,000), the amount per pupil is slightly higher than the revenue limit. This results in a student who uses a voucher bringing in an *extra \$28 for each of the remaining students in the district.*

### **III. Fiscal Impact on Wisconsin School Districts**

Using data from the DPI, we apply the funding mechanism to find the fiscal impact for voucher expansion for every school district in Wisconsin (excluding Milwaukee). This information for each district can be found in Table A, starting on page 7. The last column in Table A indicates the difference between a district's per-pupil revenue before students leave for the statewide voucher program and the revenue available for each remaining student in the district after the voucher students' departure. We assume that maximum number of students eligible for a voucher take advantage of it to enroll in a private school (i.e. 1% of each district's enrollment last year).<sup>2</sup>

According to our analysis, **every school district is financially better off – for each student it actually educates – when students leave to attend a private school with a voucher.**

Assuming that the maximum number of students in each district uses a voucher – which is unlikely – we observe that the majority of school districts in Wisconsin (398 districts) would end up with between \$20 and \$60 more for each student the district actually educates.<sup>3</sup> Although a modest amount, it reflects a larger share for individual students.

Column A gives the district's full-time equivalent student membership, which may be slightly different from actual enrollment. Column B provides the revenue limit for each district.<sup>4</sup> Multiplying these two values gives the total state and local revenue that can be raised for each

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<sup>2</sup> Projected estimates in the LFB memo is based on assuming 2,000 kids using a voucher the first year.

<sup>3</sup> For simplicity, we assume \$7,210 for each voucher. Using the higher amount does not affect the conclusions we draw as it is still well below the revenue limit.

<sup>4</sup> The minimum is \$9,183, well above the cost to educate a student in the voucher program.

district (column C). The next column (D) shows total state aid. Column E represents the maximum number of eligible students from the district that is allowed to choose to enroll in the voucher program. It is based on the district's prior year's enrollment (not included in the table for brevity). We estimate the total cost of voucher payments by multiplying (E) by \$7,210. Column G subtracts this amount from the total revenue (C) and shows us the new total revenue amount. Dividing this by the new enrollment (99% of column A) give the new per-student revenue figure (column I). The difference between the original and new per-student revenue is reported in column J. Multiplying (J) by the new enrollment gives the total school choice bonus for each district.

For example, in Wauwatosa School District, a maximum of 62 students – 1% of total enrollment – could be eligible for a voucher to enroll in the parental choice program. Because the district's revenue limit is \$10,261, it could receive up to \$63.2 million in state and local revenue for the total number of students it currently enrolls. If the maximum number of students (62) use a voucher, then the district's state aid will be reduced by about \$450,000. This would reduce its total revenue from state and local sources to \$62.8 million. **But because the district would no longer educate these 62 students, Wauwatosa School District ends up with \$31 more per student. This results in an extra \$188,246 for the remaining students in the district.** Full data for Wauwatosa is on page 15.

In Appleton Area School District, for another example, 150 students attending public schools could qualify for a voucher.<sup>5</sup> Appleton's revenue limit is \$9,899 per pupil, so it can potentially receive up to \$148.5 million in total revenue from state and local sources. If all 150 students use a voucher to enroll in a private school, the district's state aid would be reduced by about \$1.1 million. This would reduce its total revenue from state and local sources to \$147.5 million. But because the district would no longer have to educate these 150 students, the amount of revenue it has for the students it actually educates is \$9,926 per pupil. Thus, the district would have \$27 more available for each of its own students. This results in a total bonus of \$403,550 for the remaining students in the district.<sup>6</sup>

#### IV. Additional Considerations

➤ It is noteworthy that a school district is actually worse off, financially, when a family moves out of the district than compared to a student using a voucher to attend a private school. In the latter, the district incurs the cost of the voucher but can still count the child. For the former, however, the district would see its total revenue decline by about the per pupil revenue limit amount. This decline occurs because, after a three year period, the child is no longer counted for purposes of determining the district's revenue limit or equalization aid. Therefore, the district receives no state aid and cannot levy property taxes for the departed student.

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<sup>5</sup> Of course, we cannot know for certain if this will happen, as this would depend on many factors including parents' preferences and whether private schools in Appleton are willing to participate in the statewide program.

<sup>6</sup> In general, if fewer kids enrolled in a public school use a voucher, then the difference between the revenue limit and the share of total revenue for students who remain will decrease and *vice versa*.

➤ One might argue that, if only a few students depart from public schools for private schools, then the savings to each district will be very small. Perhaps the total revenue loss will exceed the total savings even as per pupil expenditures increase. That could happen – in theory – if choice expansion is not popular. If that does happen, then public school districts will not lose even the \$800 million in aid (0.85% of total revenue) over the next ten years, as the LFB memo predicts.

➤ While we show that school districts will receive a bonus for children leaving their district for a voucher, what happens to their costs? Economist Benjamin Scafidi estimated that in Wisconsin, about 35% of district costs are fixed and 65% of costs are variable. Some fixed costs will become variable when larger numbers of students leave in the longer run. If school choice proves to be popular, districts that lose students – and no longer must educate them – ought to be able to reduce costs commensurately. In other words, an increase in per pupil expenditures could reflect a real gain in available resources or, at least, no appreciable loss.

## **V. Conclusion**

Our analysis demonstrates that a school district that “loses” a student to the school choice program is actually rewarded with a “school choice bonus.” When students leave public schools with a voucher to attend private schools, to be sure, the overall amount of revenue for the district will be less. Yet, the funding mechanism is set up in a way to actually allow districts to have more revenue *per student* after children leave for the voucher program.

**Table: Fiscal impact on individual school districts when 1% of students leave with vouchers\***

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(I)	(J)	(K)
<b>Public School Districts</b>	<b>Membersh ip</b>	<b>Revenue limit</b>	<b>Total revenue (A*B)</b>	<b>Total state aid</b>	<b>Number of vouchers used</b>	<b>Total voucher cost (New enrollment* 7210)</b>	<b>Revenue after voucher reduction (C-F)</b>	<b>Per-student revenue (G/new enrollment)</b>	<b>Change in revenue per pupil (revenue limit-new revenue per pupil) (I-B)</b>	<b>Total "bonus" to districts (New enrollment*J )</b>
ABBOTSFORD	685	9,767	6,690,532	5,785,528	7	49,749	6,640,783	9,793	\$26	\$17,645
ADAMS-FRIENDSHIP AREA	1,698	9,619	16,332,943	6,263,041	17	122,570	16,210,373	9,643	\$24	\$40,952
ALBANY	439	10,595	4,651,078	2,679,080	4	31,724	4,619,354	10,629	\$34	\$14,893
ALGOMA	692	9,244	6,397,118	3,837,512	7	50,470	6,346,648	9,265	\$21	\$14,241
ALMA	221	10,994	2,429,720	1,147,934	2	16,583	2,413,137	11,034	\$40	\$8,704
ALMA CENTER	580	9,605	5,571,120	4,895,501	6	41,818	5,529,302	9,630	\$24	\$13,893
ALMOND-BANCROFT	464	9,391	4,357,484	3,550,909	5	33,887	4,323,597	9,413	\$22	\$10,251
ALTOONA	1,498	10,435	15,632,005	11,730,007	15	108,150	15,523,855	10,468	\$33	\$48,379
AMERY	1,635	9,995	16,342,054	10,054,699	16	118,244	16,223,810	10,023	\$28	\$45,676
ANTIGO	2,534	9,578	24,271,412	17,140,924	25	183,134	24,088,278	9,602	\$24	\$60,155
APPLETON AREA	15,007	9,899	148,547,390	85,906,546	150	1,082,221	147,465,169	9,926	\$27	\$403,550
ARCADIA	1,177	10,238	12,050,303	9,233,939	12	85,078	11,965,225	10,269	\$31	\$35,732
ARGYLE	337	9,560	3,221,875	2,447,743	3	24,514	3,197,361	9,584	\$24	\$7,992
ARROWHEAD UHS	2,218	10,000	22,180,200	6,576,414	22	160,062	22,020,138	10,028	\$28	\$61,940
ASHLAND	2,229	9,531	21,244,510	16,696,839	22	160,783	21,083,727	9,554	\$23	\$51,757
ASHWAUBENON	2,463	9,912	24,413,502	7,926,285	25	178,087	24,235,415	9,939	\$27	\$66,742
ATHENS	452	12,223	5,524,706	3,612,711	5	33,166	5,491,540	12,274	\$52	\$23,059
AUBURNDALE	851	9,719	8,271,073	6,391,748	9	62,006	8,209,067	9,745	\$26	\$21,579
AUGUSTA	655	11,313	7,409,871	4,845,151	7	47,586	7,362,285	11,355	\$42	\$27,078
BALDWIN-WOODVILLE AREA	1,645	9,355	15,388,185	11,927,318	17	118,965	15,269,220	9,376	\$22	\$35,385
BANGOR	575	10,296	5,920,344	4,284,447	6	41,818	5,878,526	10,328	\$31	\$17,900
BARABOO	3,051	9,365	28,573,622	16,968,837	31	220,626	28,352,996	9,387	\$22	\$65,953
BARNEVELD	440	10,401	4,576,268	2,796,634	4	31,724	4,544,544	10,433	\$32	\$14,039
BARRON AREA	1,449	11,242	16,290,165	13,469,325	15	104,545	16,185,620	11,283	\$41	\$58,469
BAYFIELD	437	14,455	6,316,883	1,060,598	4	31,724	6,285,159	14,529	\$74	\$31,878
BEAVER DAM	3,568	9,596	34,239,028	23,127,958	36	257,397	33,981,631	9,620	\$24	\$85,185
BEECHER-DUNBAR-PEMBINE	262	11,692	3,063,325	403,778	3	19,467	3,043,858	11,739	\$47	\$12,102
BELLEVILLE	1,024	10,113	10,355,415	5,829,543	10	74,263	10,281,152	10,142	\$29	\$29,898
BELMONT COMMUNITY	364	9,200	3,348,662	2,234,683	4	26,677	3,321,985	9,220	\$20	\$7,362
BELOIT	7,413	10,220	75,763,010	68,835,407	74	534,982	75,228,028	10,251	\$30	\$223,364
BELOIT TURNER	1,300	10,096	13,124,397	9,522,483	13	93,730	13,030,667	10,125	\$29	\$37,514
BENTON	242	10,682	2,585,102	2,234,850	3	18,025	2,567,077	10,718	\$36	\$8,681
BERLIN AREA	1,626	9,238	15,021,329	10,957,725	16	117,523	14,903,806	9,259	\$21	\$33,060
BIG FOOT UHS	530	14,445	7,655,686	506,793	5	38,213	7,617,473	14,518	\$73	\$38,344
BIRCHWOOD	253	12,199	3,086,453	484,631	3	18,746	3,067,707	12,251	\$52	\$12,972
BLACK HAWK	393	10,305	4,050,034	2,821,266	4	28,840	4,021,194	10,337	\$32	\$12,382

BLACK RIVER FALLS	1,830	9,352	17,114,544	11,659,661	18	131,943	16,982,601	9,374	\$22	\$39,202
BLAIR-TAYLOR	627	9,200	5,768,400	4,149,112	6	45,423	5,722,977	9,220	\$20	\$12,537
BLOOMER	1,223	9,808	11,995,319	7,673,685	12	88,683	11,906,636	9,835	\$26	\$31,957
BONDUEL	880	9,699	8,535,006	5,381,549	9	63,448	8,471,558	9,724	\$25	\$21,902
BOSCOBEL AREA	836	9,726	8,131,045	6,750,054	8	60,564	8,070,481	9,752	\$26	\$21,135
BOWLER	436	11,180	4,874,620	3,601,459	4	31,724	4,842,896	11,221	\$40	\$17,469
BOYCEVILLE COMMUNITY	755	9,398	7,095,520	6,222,120	8	54,796	7,040,724	9,420	\$22	\$16,629
BRIGHTON #1	121	9,850	1,191,802	408,476	1	9,373	1,182,429	9,878	\$29	\$3,431
BRILLION	912	9,226	8,413,775	6,031,722	9	66,332	8,347,443	9,246	\$21	\$18,544
BRISTOL #1	624	9,647	6,019,946	3,185,847	6	45,423	5,974,523	9,672	\$25	\$15,355
BRODHEAD	1,065	10,035	10,687,467	7,302,899	11	77,147	10,610,320	10,064	\$29	\$30,229
BROWN DEER	1,513	11,904	18,010,707	5,970,002	15	109,592	17,901,115	11,952	\$48	\$71,348
BRUCE	559	10,063	5,625,183	3,071,015	6	40,376	5,584,807	10,092	\$29	\$15,976
BURLINGTON AREA	3,289	10,388	34,164,948	16,920,010	33	237,209	33,927,739	10,420	\$32	\$104,544
BUTTERNUT	192	10,501	2,016,096	952,880	2	14,420	2,001,676	10,535	\$35	\$6,581
CADOTT COMMUNITY	876	12,371	10,837,381	5,808,375	9	63,448	10,773,933	12,424	\$52	\$45,421
CAMBRIA-FRIESLAND	394	9,591	3,778,728	2,283,415	4	28,840	3,749,888	9,615	\$24	\$9,523
CAMBRIDGE	917	11,398	10,452,122	3,938,668	9	66,332	10,385,790	11,441	\$42	\$38,531
CAMERON	880	9,351	8,229,074	6,562,814	9	63,448	8,165,626	9,373	\$22	\$18,843
CAMPBELLSPORT	1,404	10,773	15,125,081	6,879,262	14	101,661	15,023,420	10,809	\$36	\$50,236
CASHTON	568	9,443	5,363,562	4,659,672	6	41,097	5,322,465	9,466	\$23	\$12,727
CASSVILLE	215	13,833	2,974,013	1,176,756	2	15,862	2,958,151	13,901	\$68	\$14,570
CEDAR GROVE-BELGIUM AREA	1,108	9,834	10,896,438	6,089,938	11	80,031	10,816,407	9,861	\$27	\$29,130
CEDARBURG	2,893	9,830	28,437,235	10,181,837	29	209,090	28,228,145	9,856	\$27	\$75,970
CENTRAL/WESTOSHA UHS	1,217	11,184	13,610,831	6,068,362	12	87,962	13,522,869	11,224	\$40	\$48,482
CHEQUAMEGON	761	9,707	7,387,354	3,945,790	8	55,517	7,331,837	9,733	\$26	\$19,230
CHETEK - WEYERHAUSER	1,018	9,559	9,731,082	5,118,423	10	73,542	9,657,540	9,583	\$24	\$23,960
CHILTON	1,123	9,219	10,352,701	7,034,047	11	81,473	10,271,228	9,239	\$20	\$22,699
CHIPPEWA FALLS AREA	5,131	9,985	51,231,906	29,817,449	51	370,594	50,861,312	10,013	\$28	\$142,624
CLAYTON	377	10,379	3,912,936	3,006,719	4	27,398	3,885,538	10,411	\$32	\$12,043
CLEAR LAKE	626	9,865	6,175,628	4,931,761	6	45,423	6,130,205	9,892	\$27	\$16,728
CLINTON COMMUNITY	1,092	9,857	10,763,888	8,019,616	11	79,310	10,684,578	9,884	\$27	\$29,117
CLINTONVILLE	1,392	9,512	13,240,704	10,687,106	14	100,940	13,139,764	9,535	\$23	\$32,228
COCHRANE-FOUNTAIN CITY	686	9,270	6,359,330	4,033,234	7	49,749	6,309,581	9,291	\$21	\$14,215
COLBY	983	9,368	9,208,272	7,351,251	10	71,379	9,136,893	9,389	\$22	\$21,359
COLEMAN	717	9,759	6,996,938	3,503,568	7	51,912	6,945,026	9,784	\$26	\$18,350
COLFAX	844	9,539	8,050,950	5,574,207	9	61,285	7,989,665	9,563	\$24	\$19,797
COLUMBUS	1,229	11,150	13,703,510	6,349,782	12	88,683	13,614,827	11,190	\$40	\$48,464
CORNELL	432	9,476	4,093,839	3,192,771	4	31,724	4,062,115	9,500	\$23	\$9,973
CRANDON	924	10,351	9,564,139	3,231,052	9	67,053	9,497,086	10,383	\$32	\$29,209
CRIVITZ	722	9,314	6,724,549	852,874	7	52,633	6,671,916	9,335	\$21	\$15,358
CUBA CITY	632	10,240	6,471,579	4,027,415	6	46,144	6,425,435	10,271	\$31	\$19,391
CUDAHY	2,594	10,450	27,108,415	18,793,789	26	187,460	26,920,955	10,483	\$33	\$84,251
CUMBERLAND	936	9,732	9,109,311	4,513,993	9	67,774	9,041,537	9,758	\$26	\$23,708
D C EVEREST AREA	5,983	10,291	61,573,207	40,007,920	60	431,879	61,141,328	10,323	\$31	\$184,573



DARLINGTON COMMUNITY	791	10,197	8,065,471	5,282,724	8	57,680	8,007,791	10,227	\$31	\$23,892
DEERFIELD COMMUNITY	808	10,928	8,830,180	5,343,937	8	58,401	8,771,779	10,966	\$38	\$30,119
DEFORST AREA	3,414	10,134	34,596,691	17,513,547	34	246,582	34,350,109	10,163	\$30	\$99,993
DELAVAN-DARIEN	2,769	9,472	26,226,833	11,838,117	28	199,717	26,027,116	9,494	\$23	\$62,646
DENMARK	1,438	9,746	14,014,777	9,039,989	14	103,824	13,910,953	9,772	\$26	\$36,519
DEPERE	3,887	9,539	37,078,132	22,424,028	39	280,469	36,797,663	9,563	\$24	\$90,598
DESOTO AREA	599	10,527	6,305,949	3,291,936	6	43,260	6,262,689	10,561	\$34	\$19,905
DODGELAND	841	10,404	8,750,168	6,533,698	9	61,285	8,688,883	10,437	\$33	\$27,153
DODGEVILLE	1,292	10,644	13,752,591	7,566,866	13	93,730	13,658,861	10,679	\$35	\$44,647
DOVER #1	126	11,485	1,447,114	797,997	1	9,373	1,437,741	11,530	\$45	\$5,558
DRUMMOND	409	10,888	4,453,077	645,400	4	29,561	4,423,516	10,925	\$37	\$15,079
DURAND	978	10,311	10,084,344	6,231,693	10	70,658	10,013,686	10,343	\$31	\$30,392
EAST TROY COMMUNITY	1,731	9,590	16,600,411	4,339,052	17	125,454	16,474,957	9,614	\$24	\$41,413
EAU CLAIRE AREA	11,206	9,828	110,135,370	66,681,384	112	808,241	109,327,129	9,855	\$26	\$293,506
EDGAR	663	10,150	6,729,596	5,248,377	7	48,307	6,681,289	10,180	\$30	\$19,699
EDGERTON	1,862	9,473	17,638,689	10,933,262	19	134,827	17,503,862	9,496	\$23	\$42,318
ELCHO	375	12,129	4,548,323	545,567	4	27,398	4,520,925	12,179	\$50	\$18,692
ELEVA-STRUM	616	10,598	6,528,103	4,586,601	6	44,702	6,483,401	10,632	\$34	\$21,003
ELK MOUND AREA	1,102	9,223	10,163,735	8,425,505	11	80,031	10,083,704	9,243	\$20	\$22,344
ELKHART LAKE-GLENBEULAH	520	11,154	5,799,882	754,254	5	37,492	5,762,390	11,193	\$40	\$20,507
ELKHORN AREA	3,078	9,600	29,548,092	14,888,737	31	222,068	29,326,024	9,624	\$24	\$73,605
ELLSWORTH COMMUNITY	1,747	10,254	17,914,122	10,358,036	18	126,175	17,787,947	10,285	\$31	\$53,274
ELMBROOK	6,488	11,568	75,052,600	9,956,690	65	467,929	74,584,671	11,612	\$44	\$282,828
ELMWOOD	330	13,286	4,384,248	2,583,463	3	23,793	4,360,455	13,347	\$61	\$20,049
ERIN	237	10,048	2,381,407	601,230	2	17,304	2,364,103	10,077	\$29	\$6,812
EVANSVILLE COMMUNITY	1,756	10,127	17,782,310	13,339,165	18	126,896	17,655,414	10,156	\$30	\$51,332
FALL CREEK	812	9,911	8,047,911	5,883,350	8	59,122	7,988,789	9,939	\$28	\$22,150
FALL RIVER	545	9,810	5,346,477	3,528,558	6	39,655	5,306,822	9,837	\$27	\$14,300
FENNIMORE COMMUNITY	758	9,426	7,145,166	5,849,543	8	54,796	7,090,370	9,449	\$22	\$16,844
FLAMBEAU	623	10,682	6,654,755	4,316,884	6	45,423	6,609,332	10,717	\$35	\$21,872
FLORENCE	482	11,957	5,763,390	1,309,753	5	35,329	5,728,061	12,006	\$49	\$23,261
FOND DU LAC	7,506	9,261	69,511,565	46,100,846	75	541,471	68,970,094	9,282	\$21	\$154,015
FONTANA J8	236	12,322	2,908,101	156,261	2	17,304	2,890,797	12,375	\$53	\$12,270
FORT ATKINSON	2,906	10,358	30,099,447	17,604,159	29	209,811	29,889,636	10,390	\$32	\$91,598
FOX POINT J2	737	13,577	10,006,168	1,972,989	7	53,354	9,952,814	13,641	\$65	\$47,115
FRANKLIN PUBLIC	4,049	11,139	45,102,175	18,001,698	41	292,005	44,810,170	11,179	\$40	\$159,128
FREDERIC	513	9,328	4,785,064	2,926,382	5	37,492	4,747,572	9,349	\$22	\$11,012
FREEDOM AREA	1,647	9,208	15,165,609	9,953,208	17	118,965	15,046,644	9,228	\$20	\$32,967
FRIESS LAKE	171	11,350	1,940,908	393,342	2	12,978	1,927,930	11,394	\$44	\$7,453
GALESVILLE-ETTRICK	1,428	11,475	16,386,243	9,434,348	14	103,103	16,283,140	11,518	\$43	\$60,989
GENEVA J4	122	16,319	1,990,858	51,353	1	9,373	1,981,485	16,417	\$98	\$11,841
GENOA CITY J2	619	9,398	5,817,473	5,018,247	6	44,702	5,772,771	9,420	\$22	\$13,567
GERMANTOWN	3,897	10,229	39,862,062	14,546,272	39	281,190	39,580,872	10,259	\$31	\$117,737
GIBRALTAR AREA	575	17,031	9,792,768	588,324	6	41,818	9,750,950	17,131	\$100	\$56,961
GILLETT	604	10,215	6,169,866	4,642,788	6	43,981	6,125,885	10,246	\$31	\$18,331

GILMAN	410	10,318	4,230,528	2,469,684	4	29,561	4,200,967	10,350	\$31	\$12,744
GILMANTON	180	12,610	2,269,764	1,111,834	2	12,978	2,256,786	12,664	\$55	\$9,720
GLENDALE-RIVER HILLS	940	12,752	11,986,833	1,124,154	9	67,774	11,919,059	12,808	\$56	\$52,094
GLENWOOD CITY	760	9,347	7,103,902	5,312,193	8	54,796	7,049,106	9,369	\$22	\$16,243
GOODMAN-ARMSTRONG	116	13,420	1,556,717	388,858	1	8,652	1,548,065	13,485	\$65	\$7,452
GRAFTON	1,994	10,495	20,926,452	6,656,646	20	144,200	20,782,252	10,528	\$33	\$65,694
GRANTON AREA	245	10,385	2,544,274	1,799,285	3	18,025	2,526,249	10,418	\$33	\$7,937
GRANTSBURG	858	9,555	8,198,344	5,809,021	9	62,006	8,136,338	9,579	\$24	\$20,169
GREEN BAY AREA	21,870	9,510	207,988,293	152,437,252	219	1,576,827	206,411,466	9,533	\$23	\$503,056
GREEN LAKE	275	16,497	4,536,623	231,507	3	20,188	4,516,435	16,592	\$96	\$26,003
GREENDALE	2,313	11,196	25,895,400	12,697,305	23	167,272	25,728,128	11,236	\$40	\$92,466
GREENFIELD	3,213	10,178	32,702,139	14,300,304	32	232,162	32,469,977	10,208	\$30	\$95,572
GREENWOOD	415	10,846	4,501,152	2,472,862	4	30,282	4,470,870	10,883	\$37	\$15,272
GRESHAM	297	15,122	4,491,175	2,005,075	3	21,630	4,469,545	15,203	\$81	\$23,735
HAMILTON	4,545	10,357	47,071,429	20,601,615	46	328,055	46,743,374	10,389	\$32	\$143,177
HARTFORD J1	1,970	10,185	20,065,376	12,228,922	20	142,037	19,923,339	10,216	\$30	\$58,617
HARTFORD UHS	1,555	11,729	18,239,139	5,858,189	16	112,476	18,126,663	11,775	\$46	\$70,502
HARTLAND-LAKESIDE J3	1,287	10,436	13,430,669	4,794,442	13	93,009	13,337,660	10,468	\$33	\$41,611
HAYWARD COMMUNITY	1,816	9,489	17,232,841	2,467,055	18	131,222	17,101,619	9,513	\$23	\$41,486
HERMAN #22	68	12,378	841,690	270,739	1	5,047	836,643	12,432	\$54	\$3,617
HIGHLAND	301	10,992	3,308,691	2,426,764	3	22,351	3,286,340	11,032	\$39	\$11,725
HILBERT	460	9,712	4,467,640	2,713,110	5	33,166	4,434,474	9,738	\$25	\$11,510
HILLSBORO	501	9,479	4,748,729	3,920,668	5	36,771	4,711,958	9,502	\$23	\$11,569
HOLMEN	3,985	10,169	40,524,142	29,484,155	40	287,679	40,236,463	10,199	\$30	\$118,071
HORICON	846	9,625	8,142,970	4,925,492	9	61,285	8,081,685	9,650	\$25	\$20,530
HORTONVILLE AREA	3,560	9,554	34,011,350	19,852,670	36	256,676	33,754,674	9,577	\$24	\$83,437
HOWARDS GROVE	876	9,804	8,588,479	5,078,334	9	63,448	8,525,031	9,831	\$26	\$22,829
HOWARD-SUAMICO	5,637	9,278	52,301,721	36,736,667	56	406,644	51,895,077	9,299	\$21	\$116,652
HUDSON	5,691	11,661	66,363,377	29,718,010	57	410,970	65,952,407	11,706	\$45	\$253,713
HURLEY	636	9,874	6,279,788	3,419,078	6	46,144	6,233,644	9,901	\$27	\$17,049
HUSTISFORD	450	10,750	4,837,514	1,651,711	5	32,445	4,805,069	10,786	\$36	\$15,930
INDEPENDENCE	365	10,716	3,911,285	2,889,750	4	26,677	3,884,608	10,752	\$36	\$12,972
IOLA-SCANDINAVIA	713	9,564	6,819,474	3,820,522	7	51,912	6,767,562	9,588	\$24	\$16,952
IOWA-GRANT	746	10,876	8,113,287	5,760,751	8	54,075	8,059,212	10,913	\$37	\$27,493
ITHACA	337	11,028	3,716,463	2,693,467	3	24,514	3,691,949	11,067	\$39	\$12,981
JANESVILLE	10,193	9,470	96,528,322	72,688,925	102	735,420	95,792,902	9,493	\$23	\$230,526
JEFFERSON	2,039	9,850	20,084,782	12,733,793	20	147,084	19,937,698	9,877	\$27	\$53,862
JOHNSON CREEK	723	10,459	7,561,806	4,031,211	7	52,633	7,509,173	10,492	\$33	\$23,717
JUDA	261	10,204	2,663,226	1,935,314	3	19,467	2,643,759	10,235	\$31	\$8,084
KAUKAUNA AREA	4,429	9,512	42,128,338	27,313,916	44	319,403	41,808,935	9,535	\$23	\$101,975
KENOSHA	22,509	10,242	230,532,451	162,476,051	225	1,622,971	228,909,480	10,272	\$31	\$682,456
KETTLE MORaine	4,007	10,334	41,409,781	10,658,400	40	289,121	41,120,660	10,366	\$32	\$125,287
KEWASKUM	1,909	9,514	18,161,711	8,597,593	19	137,711	18,024,000	9,537	\$23	\$44,001
KEWAUNEE	967	9,219	8,914,725	5,694,402	10	69,937	8,844,788	9,239	\$20	\$19,487
KICKAPOO AREA	470	9,689	4,553,614	3,308,054	5	33,887	4,519,727	9,714	\$25	\$11,649

KIEL AREA	1,404	9,381	13,171,598	8,085,552	14	101,661	13,069,937	9,404	\$22	\$30,618
KIMBERLY AREA	4,493	9,426	42,352,770	29,848,149	45	324,450	42,028,320	9,449	\$22	\$99,738
KOHLER	521	10,180	5,303,660	594,262	5	38,213	5,265,447	10,210	\$31	\$15,740
LAC DU FLAMBEAU #1	534	12,543	6,698,149	1,540,261	5	38,934	6,659,215	12,598	\$54	\$28,800
LACROSSE	6,745	11,550	77,902,996	36,004,106	68	486,675	77,416,321	11,594	\$44	\$292,932
LADYSMITH-HAWKINS	873	11,137	9,722,758	8,021,288	9	63,448	9,659,310	11,177	\$40	\$34,559
LAFARGE	261	11,537	3,011,058	2,123,234	3	19,467	2,991,591	11,582	\$45	\$11,682
LAKE COUNTRY	418	11,771	4,920,441	296,608	4	30,282	4,890,159	11,818	\$46	\$19,158
LAKE GENEVA J1	2,055	9,853	20,247,710	8,351,073	21	148,526	20,099,184	9,880	\$27	\$54,444
LAKE GENEVA-GENOA UHS	1,418	11,822	16,764,291	1,842,107	14	102,382	16,661,909	11,869	\$47	\$65,497
LAKE HOLCOMBE	338	12,534	4,236,631	818,317	3	24,514	4,212,117	12,589	\$54	\$18,103
LAKE MILLS AREA	1,512	9,731	14,713,469	7,102,801	15	109,592	14,603,877	9,757	\$26	\$38,321
LAKELAND UHS	702	14,230	9,989,481	821,696	7	51,191	9,938,290	14,302	\$72	\$49,842
LANCASTER COMMUNITY	922	10,803	9,960,348	6,561,152	9	67,053	9,893,295	10,840	\$37	\$33,415
LAONA	212	13,129	2,783,401	987,609	2	15,862	2,767,539	13,191	\$62	\$13,022
LENA	419	10,705	4,485,399	2,973,425	4	30,282	4,455,117	10,740	\$35	\$14,679
LINN J4	121	15,040	1,819,806	62,012	1	9,373	1,810,433	15,125	\$85	\$10,179
LINN J6	100	13,766	1,376,618	63,453	1	7,210	1,369,408	13,832	\$66	\$6,556
LITTLE CHUTE AREA	1,417	9,543	13,522,828	10,573,204	14	102,382	13,420,446	9,567	\$24	\$33,133
LODI	1,609	10,355	16,661,131	6,423,942	16	116,081	16,545,050	10,387	\$32	\$50,634
LOMIRA	1,151	9,556	10,998,657	7,139,566	12	83,636	10,915,021	9,580	\$24	\$27,211
LOYAL	562	9,761	5,485,558	4,129,116	6	41,097	5,444,461	9,787	\$26	\$14,539
LUCK	484	10,167	4,920,610	2,340,245	5	35,329	4,885,281	10,197	\$30	\$14,487
LUXEMBURG-CASCO	1,884	9,477	17,855,271	11,696,463	19	136,269	17,719,002	9,500	\$23	\$42,852
MADISON METROPOLITAN	27,678	11,490	318,021,050	84,289,393	277	1,995,728	316,025,322	11,533	\$43	\$1,184,712
MANAWA	755	9,790	7,391,480	4,806,388	8	54,796	7,336,684	9,816	\$26	\$19,608
MANITOWOC	5,348	9,260	49,524,191	33,952,246	54	385,735	49,138,456	9,281	\$21	\$109,692
MAPLE	1,328	9,612	12,764,417	6,533,367	13	95,893	12,668,524	9,636	\$24	\$31,943
MAPLE DALE-INDIAN HILL	422	17,231	7,271,334	850,764	4	31,003	7,240,331	17,334	\$103	\$43,089
MARATHON CITY	649	9,950	6,457,316	3,823,216	7	46,865	6,410,451	9,977	\$28	\$17,808
MARINETTE	2,216	9,360	20,741,649	14,512,735	22	160,062	20,581,587	9,382	\$22	\$47,729
MARION	507	9,709	4,922,493	3,079,254	5	36,771	4,885,722	9,734	\$25	\$12,745
MARKESAN	848	10,031	8,506,186	2,889,363	9	61,285	8,444,901	10,059	\$29	\$23,977
MARSHALL	1,212	10,358	12,553,957	9,602,331	12	87,962	12,465,995	10,390	\$32	\$38,406
MARSHFIELD	3,962	9,929	39,337,153	22,735,930	40	286,237	39,050,916	9,956	\$28	\$107,929
MAUSTON	1,452	9,917	14,399,034	9,608,526	15	105,266	14,293,768	9,944	\$27	\$39,518
MAYVILLE	1,224	10,001	12,241,248	7,458,071	12	88,683	12,152,565	10,029	\$28	\$34,330
MCFARLAND	2,088	10,542	22,010,756	12,155,447	21	150,689	21,860,067	10,575	\$34	\$69,629
MEDFORD AREA	2,095	9,220	19,315,251	13,468,657	21	151,410	19,163,841	9,240	\$20	\$42,203
MELLEN	286	10,418	2,979,456	2,118,266	3	20,909	2,958,547	10,451	\$33	\$9,302
MELROSE-MINDORO	813	11,646	9,468,491	5,229,863	8	59,122	9,409,369	11,692	\$45	\$36,378
MENASHA	3,733	9,703	36,221,523	27,525,908	37	269,654	35,951,869	9,728	\$25	\$93,240
MENOMINEE INDIAN	916	12,045	11,033,486	7,491,594	9	66,332	10,967,154	12,094	\$49	\$44,485
MENOMONEE FALLS	3,919	11,282	44,214,981	9,526,926	39	282,632	43,932,349	11,323	\$41	\$159,631
MENOMONIE AREA	3,408	9,702	33,065,336	20,443,143	34	245,861	32,819,475	9,727	\$25	\$84,986

MEQUON-THIENSVILLE	3,491	10,662	37,222,718	4,277,897	35	252,350	36,970,368	10,697	\$35	\$120,837
MERCER	138	14,733	2,033,104	176,436	1	10,094	2,023,010	14,810	\$77	\$10,532
MERRILL AREA	2,866	9,574	27,439,113	19,899,751	29	206,927	27,232,186	9,598	\$24	\$67,847
MERTON COMMUNITY	895	9,808	8,778,008	4,837,818	9	64,890	8,713,118	9,834	\$26	\$23,380
MIDDLETON-CROSS PLAINS	6,379	10,601	67,620,781	13,636,044	64	459,998	67,160,783	10,635	\$34	\$216,316
MILTON	3,506	9,307	32,630,973	20,567,934	35	253,071	32,377,902	9,328	\$21	\$73,611
MILWAUKEE	81,744	10,261	838,786,628	635,033,701	818	5,894,175	832,892,453	10,292	\$31	\$2,494,307
MINERAL POINT	753	11,455	8,625,879	5,413,954	8	54,796	8,571,083	11,499	\$43	\$32,265
MINOCQUA JI	592	11,461	6,784,912	800,715	6	43,260	6,741,652	11,505	\$44	\$25,506
MISHICOT	833	9,592	7,990,436	4,875,021	8	60,564	7,929,872	9,617	\$24	\$20,012
MONDOVI	965	9,777	9,435,017	7,120,532	10	69,937	9,365,080	9,803	\$26	\$24,902
MONONA GROVE	2,952	10,738	31,699,550	11,783,182	30	213,416	31,486,134	10,774	\$36	\$104,439
MONROE	2,614	9,964	26,046,889	17,815,709	26	188,902	25,857,987	9,992	\$28	\$72,165
MONTELLO	731	9,200	6,725,522	1,954,828	7	53,354	6,672,168	9,221	\$20	\$14,729
MONTICELLO	385	11,299	4,350,000	2,541,888	4	28,119	4,321,881	11,341	\$42	\$15,946
MOSINEE	2,094	10,037	21,017,729	12,829,548	21	151,410	20,866,319	10,066	\$29	\$59,370
MOUNT HOREB AREA	2,365	9,303	22,000,933	12,614,037	24	170,877	21,830,056	9,324	\$21	\$49,597
MUKWONAGO	4,623	9,482	43,837,320	20,508,818	46	333,823	43,503,497	9,505	\$23	\$105,214
MUSKEGO-NORWAY	4,807	10,183	48,949,248	21,793,690	48	346,801	48,602,447	10,213	\$30	\$142,997
NECEDAH AREA	705	9,893	6,974,502	3,462,833	7	51,191	6,923,311	9,920	\$27	\$19,049
NEENAH	6,451	9,582	61,812,514	32,901,170	65	465,766	61,346,748	9,606	\$24	\$153,222
NEILLSVILLE	1,021	9,306	9,501,161	6,176,281	10	74,263	9,426,898	9,327	\$21	\$21,586
NEKOOSA	1,274	10,305	13,128,990	4,246,742	13	92,288	13,036,702	10,337	\$31	\$39,620
NEOSHO J3	207	9,765	2,021,345	1,113,081	2	15,141	2,006,204	9,791	\$26	\$5,365
NEW AUBURN	298	10,737	3,199,739	887,307	3	21,630	3,178,109	10,773	\$36	\$10,582
NEW BERLIN	4,638	11,406	52,900,703	6,530,698	46	334,544	52,566,159	11,448	\$42	\$194,691
NEW GLARUS	890	10,599	9,432,941	5,591,753	9	64,169	9,368,772	10,633	\$34	\$30,160
NEW HOLSTEIN	1,177	9,255	10,893,488	6,075,559	12	85,078	10,808,410	9,276	\$21	\$24,135
NEW LISBON	639	9,544	6,098,584	3,579,998	6	46,144	6,052,440	9,568	\$24	\$14,937
NEW LONDON	2,485	9,488	23,578,550	16,049,625	25	179,529	23,399,021	9,511	\$23	\$56,731
NEW RICHMOND	3,202	9,429	30,192,971	22,450,012	32	231,441	29,961,530	9,452	\$22	\$71,243
NIAGARA	390	10,310	4,020,717	3,081,693	4	28,119	3,992,598	10,341	\$31	\$12,088
NICOLET UHS	1,066	17,974	19,160,391	1,883,342	11	77,147	19,083,244	18,083	\$109	\$115,176
NORRIS	52	53,878	2,801,639	364,563	1	4,326	2,797,313	54,422	\$545	\$28,001
NORTH CAPE	209	11,198	2,340,424	880,823	2	15,141	2,325,283	11,239	\$40	\$8,375
NORTH CRAWFORD	463	10,331	4,783,267	3,459,148	5	33,887	4,749,380	10,363	\$32	\$14,669
NORTH FOND DU LAC	1,250	9,253	11,566,750	8,405,826	13	90,125	11,476,625	9,274	\$21	\$25,543
NORTH LAKE	356	10,375	3,693,642	1,269,612	4	25,956	3,667,686	10,408	\$32	\$11,395
NORTH LAKELAND	147	20,059	2,948,661	302,161	2	10,815	2,937,846	20,191	\$132	\$19,273
NORTHERN OZAUKEE	830	10,203	8,468,332	3,139,462	8	59,843	8,408,489	10,233	\$30	\$24,840
NORTHLAND PINES	1,317	12,424	16,362,619	1,538,980	13	95,172	16,267,447	12,477	\$53	\$68,827
NORTHWOOD	394	11,951	4,708,694	494,887	4	28,840	4,679,854	12,000	\$49	\$18,964
NORWALK-ONTARIO-WILTON	713	9,867	7,035,150	6,022,009	7	51,912	6,983,238	9,894	\$27	\$19,130
NORWAY J7	81	11,678	945,878	276,222	1	6,489	939,389	11,728	\$50	\$4,021
OAK CREEK-FRANKLIN	6,236	9,479	59,111,356	31,607,413	62	449,904	58,661,452	9,502	\$23	\$141,589

OAKFIELD	507	11,462	5,811,457	3,371,555	5	36,771	5,774,686	11,506	\$43	\$21,687
OCONOMOWOC AREA	5,440	9,950	54,130,502	11,100,500	54	392,224	53,738,278	9,978	\$28	\$149,081
OCONTO	1,130	9,221	10,419,165	8,313,531	11	81,473	10,337,692	9,241	\$20	\$22,719
OCONTO FALLS	1,836	9,737	17,877,701	12,027,661	18	132,664	17,745,037	9,763	\$26	\$46,503
OMRO	1,305	9,234	12,050,396	8,450,079	13	94,451	11,955,945	9,255	\$21	\$26,515
ONALASKA	2,935	10,189	29,904,157	14,904,278	29	211,974	29,692,183	10,219	\$30	\$87,577
OOSTBURG	1,039	9,399	9,765,073	5,406,526	10	74,984	9,690,089	9,421	\$22	\$22,761
OREGON	3,692	10,462	38,625,446	20,767,088	37	266,770	38,358,676	10,495	\$33	\$120,321
OSCEOLA	1,711	9,609	16,441,102	11,687,174	17	124,012	16,317,090	9,633	\$24	\$41,264
OSHKOSH AREA	9,863	9,902	97,658,692	59,079,527	99	711,627	96,947,065	9,929	\$27	\$265,653
OSSEO-FAIRCHILD	976	9,913	9,674,620	7,238,114	10	70,658	9,603,962	9,940	\$27	\$26,485
OWEN-WITHEE	526	10,330	5,433,522	4,002,010	5	38,213	5,395,309	10,362	\$32	\$16,535
PALMYRA-EAGLE AREA	1,199	10,199	12,229,081	6,007,911	12	86,520	12,142,561	10,230	\$30	\$35,873
PARDEEVILLE AREA	889	10,239	9,102,471	4,380,028	9	64,169	9,038,302	10,270	\$31	\$26,958
PARIS JI	171	11,834	2,023,592	385,043	2	12,978	2,010,614	11,883	\$49	\$8,323
PARKVIEW	899	10,671	9,593,094	6,210,551	9	64,890	9,528,204	10,706	\$35	\$31,148
PECATONICA AREA	433	11,509	4,983,250	2,922,909	4	31,724	4,951,526	11,553	\$44	\$18,914
PEPIN AREA	244	13,955	3,404,935	719,321	3	18,025	3,386,910	14,024	\$70	\$16,862
PESHTIGO	1,186	9,284	11,010,444	8,764,730	12	85,799	10,924,645	9,305	\$21	\$24,677
PEWAUKEE	2,643	10,390	27,460,453	2,425,457	27	191,065	27,269,388	10,422	\$32	\$84,267
PHELPS	147	17,490	2,571,055	171,817	2	10,815	2,560,240	17,596	\$106	\$15,420
PHILLIPS	821	9,393	7,711,243	3,340,487	8	59,843	7,651,400	9,415	\$22	\$18,115
PITTSVILLE	611	10,553	6,447,724	3,971,547	6	44,702	6,403,022	10,587	\$34	\$20,725
PLATTEVILLE	1,479	10,239	15,143,141	8,298,576	15	106,708	15,036,433	10,269	\$31	\$44,826
PLUM CITY	280	10,121	2,833,849	1,810,731	3	20,188	2,813,661	10,150	\$29	\$8,150
PLYMOUTH	2,279	9,183	20,929,083	11,299,145	23	164,388	20,764,695	9,203	\$20	\$44,995
PORT EDWARDS	414	11,613	4,807,679	2,876,170	4	30,282	4,777,397	11,658	\$45	\$18,492
PORT WASH-SAUKVILLE	2,735	10,249	28,032,027	14,227,822	27	197,554	27,834,473	10,280	\$31	\$83,279
PORTAGE COMMUNITY	2,445	10,443	25,533,086	15,661,097	25	176,645	25,356,441	10,476	\$33	\$79,208
POTOSI	331	12,064	3,993,257	2,801,077	3	24,514	3,968,743	12,115	\$50	\$16,504
POYNETTE	1,124	9,376	10,538,163	5,617,055	11	81,473	10,456,690	9,398	\$22	\$24,471
PRAIRIE DU CHIEN AREA	1,159	9,808	11,367,263	8,221,484	12	83,636	11,283,627	9,834	\$26	\$30,135
PRAIRIE FARM	345	11,176	3,855,620	2,903,131	4	25,235	3,830,385	11,216	\$41	\$13,880
PRENTICE	456	10,184	4,643,913	2,006,672	5	33,166	4,610,747	10,214	\$30	\$13,680
PRESCOTT	1,389	10,406	14,453,545	8,353,686	14	100,219	14,353,326	10,438	\$32	\$44,421
PRINCETON	404	9,235	3,730,851	748,276	4	29,561	3,701,290	9,256	\$21	\$8,302
PULASKI COMMUNITY	3,786	9,497	35,954,393	25,211,718	38	273,259	35,681,134	9,520	\$23	\$86,665
RACINE	20,991	10,358	217,421,629	149,943,936	210	1,514,100	215,907,529	10,390	\$32	\$661,048
RANDALL JI	572	10,328	5,907,879	1,851,205	6	41,818	5,866,061	10,360	\$32	\$18,087
RANDOLPH	521	10,151	5,288,582	3,672,981	5	38,213	5,250,369	10,181	\$30	\$15,586
RANDOM LAKE	934	9,538	8,908,137	5,239,674	9	67,774	8,840,363	9,561	\$24	\$21,880
RAYMOND #14	330	11,879	3,920,040	1,051,965	3	23,793	3,896,247	11,926	\$47	\$15,407
REEDSBURG	2,682	9,534	25,570,134	15,600,092	27	193,949	25,376,185	9,558	\$24	\$62,515
REEDSVILLE	675	10,833	7,312,295	4,090,413	7	49,028	7,263,267	10,870	\$37	\$24,637
RHINELANDER	2,483	10,970	27,237,517	5,826,831	25	179,529	27,057,988	11,008	\$38	\$93,614

RIB LAKE	486	9,228	4,484,682	2,978,329	5	35,329	4,449,353	9,248	\$21	\$9,887
RICE LAKE AREA	2,341	10,176	23,821,829	12,460,227	24	169,435	23,652,394	10,206	\$30	\$69,699
RICHFIELD J 1	478	9,994	4,776,969	1,356,285	5	34,608	4,742,361	10,022	\$28	\$13,362
RICHLAND	1,396	9,692	13,530,255	9,307,863	14	100,940	13,429,315	9,717	\$25	\$34,750
RICHMOND	487	10,655	5,188,902	2,694,021	5	35,329	5,153,573	10,690	\$35	\$16,880
RIO COMMUNITY	494	11,099	5,482,852	3,285,009	5	36,050	5,446,802	11,139	\$40	\$19,444
RIPON AREA	1,722	10,130	17,443,068	11,916,440	17	124,733	17,318,335	10,159	\$30	\$50,508
RIVER FALLS	3,137	9,388	29,451,254	16,476,993	31	226,394	29,224,860	9,410	\$22	\$68,400
RIVER RIDGE	502	11,438	5,741,916	3,713,174	5	36,771	5,705,145	11,481	\$43	\$21,563
RIVER VALLEY	1,371	10,449	14,325,154	6,254,157	14	99,498	14,225,656	10,482	\$33	\$44,694
RIVERDALE	717	10,592	7,594,665	5,193,950	7	51,912	7,542,753	10,627	\$34	\$24,352
ROSENDALE-BRANDON	969	9,447	9,154,162	6,638,988	10	69,937	9,084,225	9,470	\$23	\$21,699
ROSHOLT	567	9,961	5,647,983	3,030,813	6	41,097	5,606,886	9,989	\$28	\$15,682
ROYALL	662	10,545	6,980,664	5,157,554	7	48,307	6,932,357	10,579	\$34	\$22,343
RUBICON J6	97	9,285	900,683	493,123	1	7,210	893,473	9,307	\$22	\$2,075
SAINT CROIX CENTRAL	1,560	9,960	15,537,272	11,743,168	16	112,476	15,424,796	9,988	\$28	\$42,897
SAINT CROIX FALLS	1,163	9,885	11,496,674	6,149,302	12	84,357	11,412,317	9,913	\$27	\$31,302
SAINT FRANCIS	884	10,390	9,184,371	3,908,194	9	64,169	9,120,202	10,422	\$32	\$28,298
SALEM	1,102	10,329	11,382,580	6,617,495	11	80,031	11,302,549	10,361	\$32	\$34,621
SAUK PRAIRIE	2,754	9,820	27,044,197	12,448,220	28	198,996	26,845,201	9,846	\$26	\$72,035
SENECA	298	12,103	3,606,777	1,968,437	3	21,630	3,585,147	12,153	\$50	\$14,680
SEVASTOPOL	554	13,478	7,466,734	478,909	6	40,376	7,426,358	13,542	\$64	\$35,100
SEYMOUR COMMUNITY	2,495	9,451	23,580,320	18,652,176	25	180,250	23,400,070	9,474	\$23	\$56,026
SHARON J11	292	10,954	3,198,656	2,369,148	3	21,630	3,177,026	10,993	\$39	\$11,233
SHAWANO	2,554	9,620	24,568,918	14,952,443	26	184,576	24,384,342	9,644	\$24	\$61,690
SHEBOYGAN AREA	10,202	10,445	106,556,727	76,887,122	102	736,141	105,820,586	10,477	\$33	\$330,262
SHEBOYGAN FALLS	1,797	9,425	16,937,048	10,751,207	18	129,780	16,807,268	9,448	\$22	\$39,873
SHELL LAKE	635	10,266	6,519,043	3,610,943	6	46,144	6,472,899	10,297	\$31	\$19,560
SHIOCTON	757	10,710	8,107,493	5,593,640	8	54,796	8,052,697	10,746	\$35	\$26,600
SHOREWOOD	1,732	11,626	20,136,561	6,083,320	17	125,454	20,011,107	11,671	\$45	\$76,842
SHULLSBURG	383	9,201	3,524,094	2,723,539	4	28,119	3,495,975	9,222	\$20	\$7,766
SILVER LAKE J1	522	10,028	5,234,736	2,939,693	5	38,213	5,196,523	10,057	\$29	\$14,937
SIREN	476	10,095	4,805,377	1,384,735	5	34,608	4,770,769	10,125	\$29	\$13,850
SLINGER	2,726	9,245	25,201,815	12,991,398	27	196,833	25,004,982	9,266	\$21	\$55,555
SOLON SPRINGS	289	10,212	2,951,407	1,062,980	3	20,909	2,930,498	10,243	\$30	\$8,707
SOMERSET	1,589	10,113	16,069,795	11,942,492	16	114,639	15,955,156	10,142	\$29	\$46,160
SOUTH MILWAUKEE	3,133	9,846	30,847,393	22,249,629	31	226,394	30,620,999	9,873	\$27	\$82,769
SOUTH SHORE	186	15,719	2,923,661	470,902	2	13,699	2,909,962	15,806	\$88	\$16,166
SOUTHERN DOOR COUNTY	1,154	9,222	10,641,773	2,663,350	12	83,636	10,558,137	9,242	\$20	\$23,335
SOUTHWESTERN WISCONSIN	587	9,551	5,606,560	3,997,168	6	42,539	5,564,021	9,575	\$24	\$13,813
SPARTA AREA	2,784	9,542	26,563,954	20,301,210	28	201,159	26,362,795	9,565	\$24	\$65,053
SPENCER	829	10,491	8,696,956	6,002,467	8	59,843	8,637,113	10,524	\$33	\$27,231
SPOONER AREA	1,368	9,303	12,726,901	2,380,139	14	98,777	12,628,124	9,324	\$21	\$28,678
SPRING VALLEY	716	9,647	6,907,316	5,276,930	7	51,912	6,855,404	9,672	\$25	\$17,547
STANLEY-BOYD AREA	1,004	9,594	9,631,904	7,113,455	10	72,821	9,559,083	9,618	\$24	\$24,074

STEVENS POINT AREA	7,476	9,299	69,517,904	39,686,904	75	539,308	68,978,596	9,320	\$21	\$156,243
STOCKBRIDGE	239	10,535	2,517,956	641,706	2	17,304	2,500,652	10,569	\$34	\$7,981
STONE BANK	288	11,316	3,258,873	208,977	3	20,909	3,237,964	11,357	\$42	\$11,906
STOUGHTON AREA	3,301	10,283	33,942,533	16,723,478	33	238,651	33,703,882	10,314	\$31	\$101,700
STRATFORD	934	9,401	8,780,413	6,201,627	9	67,774	8,712,639	9,423	\$22	\$20,594
STURGEON BAY	1,100	10,544	11,598,763	4,433,392	11	79,310	11,519,453	10,578	\$34	\$36,678
SUN PRAIRIE AREA	7,682	10,584	81,302,985	44,143,476	77	554,449	80,748,536	10,618	\$34	\$259,428
SUPERIOR	4,707	9,415	44,318,382	31,560,052	47	339,591	43,978,791	9,438	\$22	\$103,875
SURING	428	10,024	4,290,165	719,200	4	31,003	4,259,162	10,052	\$29	\$12,099
SWALLOW	562	10,688	6,006,437	999,955	6	41,097	5,965,340	10,723	\$36	\$19,822
THORP	561	9,247	5,187,359	3,772,543	6	41,097	5,146,262	9,268	\$21	\$11,609
THREE LAKES	529	15,023	7,947,008	679,493	5	38,213	7,908,795	15,102	\$79	\$41,407
TIGERTON	255	10,427	2,658,798	1,715,011	3	18,746	2,640,052	10,460	\$33	\$8,363
TOMAH AREA	3,126	9,298	29,064,767	19,903,156	31	225,673	28,839,094	9,319	\$21	\$65,347
TOMAHAWK	1,276	9,482	12,098,764	2,982,786	13	92,288	12,006,476	9,505	\$23	\$29,079
TOMORROW RIVER	962	9,582	9,217,903	6,270,375	10	69,937	9,147,966	9,606	\$24	\$23,009
TREVOR-WILMOT	519	11,074	5,747,572	4,196,874	5	37,492	5,710,080	11,113	\$39	\$20,094
TRI-COUNTY AREA	648	9,662	6,260,866	4,119,143	7	46,865	6,214,001	9,687	\$25	\$15,937
TURTLE LAKE	476	10,450	4,974,305	822,030	5	34,608	4,939,697	10,483	\$33	\$15,553
TWIN LAKES #4	483	10,470	5,056,928	2,192,450	5	35,329	5,021,599	10,503	\$33	\$15,973
TWO RIVERS	1,809	9,302	16,828,168	13,626,425	18	130,501	16,697,667	9,324	\$21	\$37,874
UNION GROVE J1	683	10,818	7,388,571	5,728,387	7	49,749	7,338,822	10,855	\$37	\$24,894
UNION GROVE UHS	746	11,215	8,366,457	3,239,923	8	54,075	8,312,382	11,256	\$41	\$30,038
UNITY	1,098	10,126	11,118,414	2,265,991	11	79,310	11,039,104	10,156	\$30	\$32,077
VALDERS AREA	995	10,218	10,166,602	5,526,357	10	72,100	10,094,502	10,248	\$31	\$30,077
VERONA AREA	5,194	10,776	55,971,115	28,463,721	52	374,920	55,596,195	10,812	\$36	\$185,438
VIROQUA AREA	1,145	9,549	10,933,078	7,159,365	12	82,915	10,850,163	9,572	\$24	\$26,893
WABENO AREA	416	12,244	5,093,300	767,270	4	30,282	5,063,018	12,295	\$51	\$21,141
WALWORTH J1	537	9,209	4,945,308	3,276,475	5	38,934	4,906,374	9,229	\$20	\$10,795
WASHBURN	535	11,293	6,041,627	3,009,181	5	38,934	6,002,693	11,334	\$42	\$22,047
WASHINGTON	57	20,946	1,193,947	63,982	1	4,326	1,189,621	21,093	\$146	\$8,242
WASHINGTON-CALDWELL	187	13,417	2,508,925	1,056,995	2	13,699	2,495,226	13,480	\$64	\$11,793
WATERFORD GRADED J1	1,450	10,762	15,604,248	6,677,269	15	104,545	15,499,703	10,797	\$36	\$51,497
WATERFORD UHS	1,083	11,160	12,085,868	6,201,187	11	78,589	12,007,279	11,200	\$40	\$43,051
WATERLOO	899	10,008	8,997,579	5,695,337	9	64,890	8,932,689	10,037	\$28	\$25,186
WATERTOWN	4,053	9,329	37,810,234	25,063,598	41	292,726	37,517,508	9,350	\$21	\$86,029
WAUKESHA	13,159	10,019	131,841,337	59,891,445	132	948,836	130,892,501	10,047	\$28	\$369,678
WAUNAKEE COMMUNITY	3,960	10,104	40,011,998	20,669,418	40	285,516	39,726,482	10,133	\$29	\$114,604
WAUPACA	2,197	10,454	22,968,361	10,413,809	22	158,620	22,809,741	10,487	\$33	\$71,377
WAUPUN	2,023	9,461	19,139,158	12,511,797	20	146,363	18,992,795	9,484	\$23	\$45,691
WAUSAU	8,735	10,394	90,793,424	57,965,658	87	630,154	90,163,270	10,426	\$32	\$278,300
WAUSAUKEE	520	10,902	5,669,113	808,487	5	37,492	5,631,621	10,939	\$37	\$19,199
WAUTOMA AREA	1,442	9,529	13,740,789	6,817,939	15	104,545	13,636,244	9,553	\$24	\$33,625
WAUWATOSA	6,163	10,261	63,238,481	25,565,226	62	444,857	62,793,624	10,292	\$31	\$188,246
WAUZEKA-STEUBEN	295	11,887	3,506,547	2,856,808	3	21,630	3,484,917	11,935	\$48	\$14,030

WEBSTER	690	10,716	7,393,805	1,123,991	7	49,749	7,344,056	10,751	\$35	\$24,189
WEST ALLIS	8,765	9,915	86,901,118	51,765,757	88	632,317	86,268,801	9,942	\$27	\$237,190
WEST BEND	7,100	9,202	65,332,709	32,740,724	71	511,910	64,820,799	9,222	\$20	\$141,417
WEST DEPERE	3,176	10,003	31,770,131	15,320,499	32	229,278	31,540,853	10,031	\$28	\$88,823
WEST SALEM	1,776	9,748	17,313,016	11,554,684	18	128,338	17,184,678	9,774	\$26	\$45,182
WESTBY AREA	1,205	9,383	11,306,660	8,095,244	12	87,241	11,219,419	9,405	\$22	\$26,295
WESTFIELD	1,162	9,450	10,980,435	3,420,568	12	84,357	10,896,078	9,472	\$23	\$26,203
WESTON	312	11,619	3,625,028	2,127,009	3	23,072	3,601,956	11,664	\$46	\$14,108
WEYAUWEGA-FREMONT	904	9,460	8,552,012	3,896,726	9	65,611	8,486,401	9,483	\$23	\$20,477
WHEATLAND J1	452	11,604	5,245,121	2,034,764	5	33,166	5,211,955	11,649	\$45	\$20,214
WHITE LAKE	199	10,981	2,185,147	704,942	2	14,420	2,170,727	11,019	\$38	\$7,541
WHITEFISH BAY	2,779	11,248	31,256,969	12,395,444	28	200,438	31,056,531	11,288	\$41	\$112,244
WHITEHALL	771	9,566	7,375,571	5,516,276	8	56,238	7,319,333	9,590	\$24	\$18,379
WHITEWATER	1,937	10,055	19,476,322	7,639,522	19	139,874	19,336,448	10,084	\$29	\$55,191
WHITNALL	2,058	10,867	22,364,101	7,288,289	21	148,526	22,215,575	10,904	\$37	\$75,332
WILD ROSE	581	10,128	5,884,478	1,137,654	6	42,539	5,841,939	10,158	\$30	\$17,217
WILLIAMS BAY	536	12,134	6,503,899	127,156	5	38,934	6,464,965	12,184	\$50	\$26,590
WILMOT UHS	1,127	11,730	13,219,902	5,897,597	11	81,473	13,138,429	11,776	\$46	\$51,078
WINNECONNE COMMUNITY	1,460	9,372	13,683,602	6,620,693	15	105,266	13,578,336	9,394	\$22	\$31,570
WINTER	321	10,903	3,499,796	631,530	3	23,793	3,476,003	10,941	\$38	\$12,186
WISCONSIN DELLS	1,769	9,806	17,347,132	2,381,033	18	127,617	17,219,515	9,832	\$26	\$45,952
WISCONSIN HEIGHTS	787	11,316	8,905,904	2,440,395	8	56,959	8,848,945	11,358	\$42	\$32,440
WISCONSIN RAPIDS	5,180	10,342	53,573,166	37,143,851	52	373,478	53,199,688	10,374	\$32	\$162,254
WITTENBERG-BIRNAMWOOD	1,206	9,248	11,153,462	7,847,832	12	87,241	11,066,221	9,269	\$21	\$24,664
WONEWOC-UNION CENTER	370	11,524	4,263,865	2,011,374	4	26,677	4,237,188	11,568	\$44	\$15,962
WOODRUFF J1	443	10,400	4,607,231	980,274	5	32,445	4,574,786	10,433	\$33	\$14,355
WRIGHTSTOWN COMMUNITY	1,328	9,351	12,418,553	8,007,223	13	95,893	12,322,660	9,373	\$22	\$28,480
YORKVILLE J2	337	10,680	3,599,238	587,762	3	24,514	3,574,724	10,716	\$35	\$11,799

Source: data for membership, revenue limits, and state aid were obtained from the Wisconsin Department of Public Instruction

\*Estimates are based on the maximum number of eligible students who would be allowed to use a voucher under the proposed Omnibus Motion, equal to 1% of a district's prior year's enrollment; we assume that districts will exercise full authority to levy property taxes up to their respective revenue limits