

THE STATE OF WISCONSIN

A

SENATE CHAIR
BRIAN BURKE

316-S Capitol
P.O. Box 7882
Madison, WI 53707-7882
Phone: (608) 266-8535



ASSEMBLY CHAIR
JOHN GARD

315-N Capitol
P.O. Box 8952
Madison, WI 53708-8952
Phone: (608) 266-2343

JOINT COMMITTEE ON FINANCE

March 19, 1999

Secretary Cate Zeuske
Department of Revenue
125 South Webster Street
Madison, Wisconsin

Dear Secretary Zeuske:

We are writing to inform you that the Joint Committee on Finance has reviewed the Department of Revenue lottery prize payout report, dated March 1, 1999, pursuant to s. 565.02(7), Stats.

No objections to this report have been raised. Accordingly, the report is approved.

Sincerely,

Handwritten signature of Brian Burke in black ink.

BRIAN BURKE
Senate Chair

Handwritten signature of John G. Gard in black ink.

JOHN G. GARD
Assembly Chair

BB:JG:dh

cc: Members, Joint Committee on Finance
Robert Lang, Legislative Fiscal Bureau
Vicky LaBelle, Department of Administration

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JOINT COMMITTEE ON FINANCE

MEMORANDUM

To: Members
Joint Committee on Finance

From: Senator Brian Burke
Representative John Gard

Re: 14-Day Passive Review Approval

Date: March 2, 1999

Attached is a copy of a report from the Department of Revenue, dated March 1, 1999, which contains information on lottery sales and prize payouts. The report, which recommends no changes to the prize payout ratio at this time, requires 14-day passive review and approval by the Joint Committee on Finance, pursuant to s. 565.02(7), Stats.

Please review the material and notify **Senator Burke** or **Representative Gard** no later than **March 18, 1999**, if you have any concerns about the report or if you would like the Committee to meet formally to discuss it.

Also, please contact us if you need further information.

Attachment

BB:JG:dh



State of Wisconsin • DEPARTMENT OF REVENUE

125 SOUTH WEBSTER STREET • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933 • 608-266-6466 • FAX 608-266-5718 • <http://www.dor.state.wi.us>

Tommy G. Thompson
Governor

Cate Zeuske
Secretary of Revenue

March 1, 1999

The Honorable Brian Burke
Co-Chair, Joint Committee on Finance
Senator, 3rd Senate District
Room 319 South, State Capitol
Madison, WI 53708

The Honorable John Gard
Co-Chair, Joint Committee on Finance
Representative, 89th Assembly District
Room 315 North, State Capitol
Madison, WI 53708

Dear Senator Burke and Representative Gard:

Section 565.02(7), Wis. Stats., requires a report to the Joint Committee on Finance every March 1, containing the following information:

- A. An estimate, for the current and subsequent fiscal years, of gross revenues from the sale of lottery tickets;
- B. The total amount paid as prizes and the prize payout ratio for each type of lottery game offered, based on these sales estimates; and
- C. An evaluation of the effect of prize payout ratios of lottery games on lottery sales, lottery operating costs and on maximizing the revenue available for lottery property tax relief.

The 1999 report, which is attached, does not recommend any changes to the prize payout ratio at this time. The Department of Revenue is conducting additional research over the next few months and may request some specific changes by the committee. Please call me if I can answer any questions.

Sincerely,


Cate Zeuske
Secretary of Revenue

Enclosure

LOTTERY SALES AND PRIZE PAYOUT REPORT

REPORT TO THE JOINT COMMITTEE ON FINANCE

PREPARED BY:

DIVISION OF LOTTERY
WISCONSIN DEPARTMENT OF REVENUE

March 1, 1999

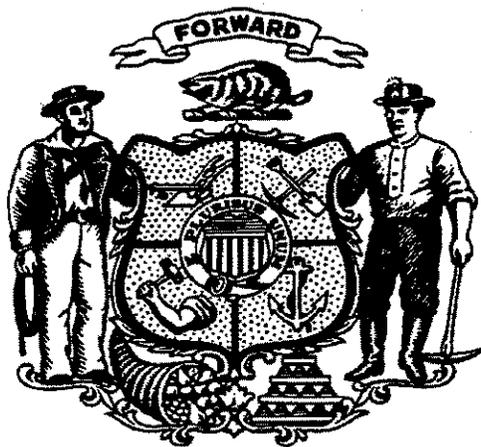


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CHART

Chart 1 - Main Reasons For Spending Less Money On Lottery Games

EXHIBITS

- Exhibit 1 - Total Instant Scratch Ticket Sales
- Exhibit 2 - Total Instant Pull-tab Ticket Sales
- Exhibit 3 - Total On-Line/Terminal Generated Ticket Sales
- Exhibit 4 - Total Lottery Ticket Sales
- Exhibit 5 - Wisconsin Powerball Average Sales Per Draw
- Exhibit 6 - Megabucks Average Sales Per Draw

A. HISTORY AND RECOMMENDATIONS

The maximum average payout percentage that the Lottery can offer is subject to approval by the Legislature's Joint Committee on Finance. Section 565.02(7), Wis. Stats., requires a report by the Lottery to the Joint Committee on Finance every March 1, containing the following information:

- A. An estimate, for fiscal years 1998-99 and 1999-2000, of gross revenues from the sales of lottery tickets;
- B. The total amount paid as prizes and the prize payout ratio for each type of lottery game offered, based on these sales estimates; and
- C. An evaluation of the effect of prize payout ratios of lottery games on lottery sales, lottery operating costs and on maximizing the revenue available for lottery property tax relief.

In the first year of Lottery operation, FY1988-89, instant scratch and pulltab ticket prize payouts averaged about 50%. In the second year of operation the Lottery Board introduced the first on-line/terminal generated game, Lotto America, with a payout of 45% and increased average instant scratch and pulltab payouts to 60%. Between FY1989-90 and FY1993-94, average instant scratch payouts increased by about 1%, while average instant pulltab payouts remained constant. Average on-line/terminal generated game payouts have remained between 45% and 50% since FY1991-92.

In May 1994 the Wisconsin Gaming Commission submitted the first Prize Payout Report to the co-chairs of the Joint Committee on Finance. Following a hearing on that report, the committee authorized an increase in the average instant scratch ticket prize payout from about 61% to 63% and an increase in the average instant pulltab ticket prize payout from about 60% to 62%. Average on-line/terminal generated ticket prize payouts went unchanged. Subsequent reports in March 1995 and 1996 did not seek to increase the instant or on-line/terminal generated prize payout rates. However, the 1997 report suggested that raising the payout on instant tickets would increase sales but the net effect on proceeds available is not certain.

Additional research in the area of instant prize payouts was conducted and it was found that many jurisdictions have higher prize payouts than actually stated by offering free tickets, or by recycling unclaimed prizes and TV Game show prizes. Offering these prizes without calculating those prizes as part of the stated prize payout provide greater play value and thus, may increase total sales and proceeds available for property tax relief. The Wisconsin Lottery does not offer free tickets nor does it use unclaimed prizes to provide additional prizes to winners. While the Wisconsin Lottery offers TV game show prizes, those prizes are included as part of the stated average prize payout of 63%. However, the current instant prize payout in Wisconsin is comparable to neighboring state lotteries with similar demographics and population.

There is not an explicit limit on the average prize payout for on-line/terminal generated games similar to what exists for instant games. Currently, the average prize payout across all on-line/terminal generated games averages 50.31%. The individual on-line/terminal generated games have ranged from 45.00% to 53.5%. An initial analysis by Lottery staff suggests that future on-line/terminal generated products will require prize payouts similar to that of the instant games. In addition, a market segmentation study conducted in 1997 highlighted Wisconsin residents' desire for more Lottery winners.

B. GROSS REVENUES FROM LOTTERY SALES (FY 1995-96 through FY 1999-2000)

Table 1 shows sales by game type for the past three years and projected sales for the next two years. Total lottery sales peaked in FY 1994-95, reaching almost \$519 million and representing a 4.7% increase from the previous year. The increase in sales in FY1994-95 was due entirely to a 13.4% increase in sales of instant scratch games. Both pulltab and on-line/terminal generated sales declined in that year.

Sales for both instant products declined in FY1997-98 while on-line/terminal generated sales increased 5.10% resulting in an overall 2.89% decrease in total ticket sales. Sales are expected to stabilize in FY 1999 as the Lottery continues to rebuild its infrastructure. In October 1998 the Lottery added 12 Field Marketing Representatives to work directly with our retailers. This is expected to strengthen our long-term relationship with the retailers, the benefits of which will be better realized in the next fiscal year.

Table 1
Ticket Sales by Fiscal Year and Game Type

Game Type	FY 1995-96 Sales Audited	FY 1996-97 Sales Audited	FY 1997-98 Sales Unaudited	FY 1998-99 Sales Projection	FY 1999-2000 Sales Projection
Instant Scratch	\$302,207,252	\$266,243,095	\$246,620,665	\$229,780,506	\$234,304,524
Instant Pulltab	\$8,194,440	\$7,170,540	\$6,294,780	\$5,352,284	\$5,457,662
On-line/ terminal generated	\$171,722,268	\$157,677,534	\$165,724,843	\$183,509,010	\$187,122,015
Total	\$482,123,960	\$431,091,168	\$418,640,287	\$418,641,800	\$426,884,200

Exhibits 1 through 4 are graphical representations of Lottery sales.

C. TOTAL PRIZE PAYOUT RATIOS AND PRIZES PAID OR EXPECTED TO BE PAID (FY 1995-96 through FY 1999-2000)

Table 2 shows the weighted actual average prize payout percentages by game type for the past three years and estimated prize payout percentages for the next two fiscal years. A weighted average is used to attribute more importance to games with higher sales, instead of giving all games equal consideration. The prize payout percentage is the average amount of the game's cost that is returned to players in the form of prizes. A game's prize structure is used to determine its prize payout percentage. Each individual game has a unique prize structure that represents the number, value and odds of winning each prize in that game.

Table 2
Weighted Average Prize Payout Percentages
by Fiscal Year and by Game Type
 (percentages are rounded)

Game Type	FY 1995-96 Prize Payout	FY 1996-97 Prize Payout	FY 1997-98 Prize Payout	FY 1998-99 Prize Payout Estimate	FY 1999-2000 Prize Payout Projection
Instant Scratch	62.75%	62.91%	62.43%	62.92%	63.00%
Instant Pulltab	61.06%	61.88%	61.79%	62.00%	62.00%
On-line/ terminal generated	47.94%	45.72%	48.60%	50.31%	50.31%
Total	57.45%	56.61%	56.94%	57.31%	57.31%

Table 3 shows actual prizes paid during the past three fiscal years and expected prizes to be paid in the next two fiscal years. Expected prizes to be paid in FY1998-99 are calculated by taking the sales projection for each game multiplied by the prize payout percentage for that *individual* game. FY1999-2000 expected prizes are calculated by the projected sales multiplied by the prize payout percentages for each *type* of game. Actual prizes paid, as a percentage of sales, may be less than the designed prize payout for several reasons, such as winners not claiming their prizes.

Table 3
Actual Prizes Paid or Expected to be Paid
by Fiscal Year and by Game Type*

Game Type	FY 1995-96 Prizes Paid (Audited)	FY 1996-97 Prizes Paid (Audited)	FY 1997-98 Prizes Paid (Unaudited)	FY 1998-99 Projected Prizes	FY 1999-2000 Projected Prizes (rounded)
Instant Scratch	\$189,631,734	\$167,498,013	\$153,964,466	\$144,577,894	\$147,611,850
Instant Pulltab	\$5,003,653	\$4,437,004	\$3,889,382	\$3,318,416	\$3,383,750
On-line/terminal generated	\$82,330,739	\$72,085,236	\$80,534,852	\$92,323,383	\$94,141,086
Total	\$276,966,126	\$244,020,253	\$238,388,699	\$240,219,693	\$250,136,686

*Prize amounts shown are based upon the accrual method. In certain situations (i.e. merchandise prizes) prizes are paid for up front (to the merchandise vendor). These up front costs may create a transitory situation where prize payout appears to be higher than it actually is. The accrual method reflects prizes as they are paid out to the **players**, and is consistent with WISMART accounting procedures.

D. EVALUATION OF PRIZE PAYOUT RATIOS

On-line/Terminal Generated Games and the Prize Payout Ratio

As mentioned, the maximum payout percentage that the Lottery can offer is subject to approval by the Legislature's Joint Committee on Finance. On-line/terminal generated prize payout ratios currently average 50.31% and range between 48.2% and 53.5% for each on-line/terminal generated game. Statutory provisions require that at least 50% of gross sales be returned to players as prize payments (s. 25.75(3)(a), Wis. Stats.). Table 4 lists the on-line/terminal generated games and associated prize payouts that have been offered to date in Wisconsin.

TABLE 4
On-line/terminal generated Games and Corresponding Start Dates and Prize Payout Rates

ON-LINE/TERMINAL GENERATED GAMES	START DATE	PAYOUT	END DATE
LOTTO AMERICA	8/10/89	45.00%	4/18/92
MONEY GAME 4	9/13/93	47.00%	8/3/96
DAILY MILLIONS	9/16/96	45.10%	3/29/98
POWERBALL	4/19/92	Approx. 50.00%	
WISCONSIN'S VERY OWN MEGABUCKS	6/18/92	53.50%	
SUPERCASH!	2/4/91	51.60%	
CASH 4 LIFE	3/30/98	Approx. 50.00%	
DAILY PICK 4	9/15/97	Approx. 48.40%	
DAILY PICK 3	9/21/92	48.20%	

Although there are many factors that impact sales in Wisconsin, a market segmentation study, including focus group testing, conducted by the Angus Reid Corporation for the Wisconsin Lottery quantified Wisconsin residents participation in lottery activities. A total of 1,245 Wisconsin residents were surveyed by telephone in June of 1997. The report sighted too few winners and insufficient winner awareness as the primary cause of decreased play. Since the time of that study, the Lottery has implemented plans to increase winner awareness. The Lottery is now sending weekly faxes and winner's posters to retailers, has created a "winner's wall", has increased the amount of press conferences and has developed a "Lottery Minute" segment for television broadcast. Daily Millions which had a prize payout percentage of only 45% was replaced in March 1998 with Cash 4 Life that has a prize payout percentage of approximately 50%.

Frequency of Winners and the Prize Payout

Some industry professionals argue that lottery customers are substituting alternative forms of gaming for lottery play. With the increase in number of casinos throughout the country, lotteries are facing substantial competition for the gaming dollar. Lottery products have low payouts and few winners relative to other gaming markets. These factors give casinos a competitive advantage for the discretionary gaming dollar.

As residents reallocate their disposable income in favor of other gaming activities, lottery sales decrease, Lottery winners become less frequent and ultimately, the Lottery becomes a less attractive activity to players. In both the initial focus groups and the final survey, the results indicate that Wisconsin residents are dissatisfied with their chances of winning a prize from the Lottery. The following is an excerpt from the Wisconsin Lottery Segmentation Study:

"In both the quantitative and the qualitative research, the most frequently mentioned reason for decreasing expenditures on lottery games has been the low incidence of winners. Not only do players feel that they themselves aren't winning, but also that they're not hearing of any one else winning either. This single explanation was mentioned four times as often as any other in response to this question for scratch-off games and almost twice as often as others for on-line/terminal generated games."

Chart 1 summarizes the results of the study regarding reasons for decreased lottery play. When asked about on-line/terminal generated products, 42% of the respondents cited one of these three reasons for decreasing the amount they spend on lottery;

- I'm not winning enough;
- Poor odds/less chance to win
- Don't hear of anybody winning

Evidence in chart 1 shows that the main reasons are not winning enough and the poor odds. More winners at optimal prize levels are needed for the on-line/terminal generated products. The Lottery has begun to address the issue of players not hearing about winners by the following methods:

Weekly faxes to media outlets which include information about recent winners, up-coming contestants for the Money Game TV Show, Powerball and Megabucks information (winners, jackpot amount) and local stations on the lottery television network including the times they show the Money Game TV Show.

The Lottery has increased the number of winner's posters being sent to retailers. A poster is now sent for all winners over \$599, each TV show ticket winner, bonus prize winners and Cash 4 Life winners.

The Lottery also produced a winner's wall for the state fair in 1998. A 10-foot backdrop filled with winner's pictures was employed. Visitors made a point of viewing the wall and then shared their own winning experiences. The Lottery will be using the winner's wall at more special events in the future.

The Lottery has also increased the number of press conferences for winners, and now has added a Lottery Minute that is shown twice per week on WISN-TV channel 12 in Milwaukee. The Lottery Minute is also available to stations throughout the state.

On-line/terminal generated Market Trends and Prize Payout

Early developers of on-line/terminal generated games assumed that high payouts were not necessary because large jackpot prizes would sustain consumer interest. However, many states have experienced a steady decline in jackpot game sales in recent years. Exhibit 5 shows the average Powerball sales per jackpot level for Wisconsin. Exhibit 6 shows the average Megabucks sales per jackpot level. Megabucks sales decreased, however Powerball sales set records twice in the last year. In May, with a record jackpot of \$195 million, a sales record of \$9.9 million was set. Two months later, in July, that sales record was broken when sales reached \$15 million for a jackpot of \$295 million.

The distribution of on-line/terminal generated sales has shifted since the Lottery's inception. For example, sales for jackpot games which typically offer large top prizes and low odds of winning smaller prizes have declined at comparable jackpot levels while sales initially grew and now have stabilized for games with smaller top prizes and higher odds of winning smaller prizes. The Lottery has seen a reverse of this trend with a rule change for Powerball that has led to higher jackpots and higher sales as referenced above although sales continue to decline for lower jackpot levels.

All else being equal, games with smaller top prizes have the flexibility to offer a greater number of prizes. Traditionally, instant scratch games offer prize structures of this nature. This strategy has had industry-wide success and as a result many lotteries are planning to apply the instant product marketing strategy to on-line/terminal generated games.

MUSL and other states plan to continue development of new on-line/terminal generated products which offer higher payouts and increased play value. These enhancements are intended to provide more winners per game and increase total lottery sales. One possibility is to offer on-line/terminal generated games on a limited term basis. However, this approach presents some complications. On-line/terminal generated games have historically been long-term investments averaging no more than one new game per fiscal year. In addition, the statutory requirement to print game odds on each ticket is a major obstacle to being able to offer limited time offers in Wisconsin, due to the costs incurred in changing the ticket stock.

Table 5 lists the current on-line/terminal generated estimated prize payout percentage in other lottery jurisdictions in FY1998-99 and whether they plan to raise their prize percentage. A "Yes" indicates a planned increase in on-line/terminal generated payout for that lottery. It was found that sixteen jurisdictions either presently have higher prize payout percentages than Wisconsin or plan to increase the prize payout percentage in the next year. In addition, one state currently has a prize payout percentage higher than Wisconsin and is planning to increase that percentage.

TABLE 5
On-line/Terminal Generated Prize Payout Across Lottery Jurisdictions

Lottery Jurisdiction	FY 99 Estimated Prize Payout	FY 2000 Planned Payout Increase
AZ	50%	No
CA	50%	No
CO	52%	No
CT	52%	No
DC	49%	No
DE	52%	No
FL	50%	No
GA	51%	No
IA	50%	No
ID	55%	No
IL	50%	No
IN	49.96%	No
KS	52%	No
LA	50%	Yes
MA	50%	No
MD	53%	No
ME	50%	No
MI	52%	No
MN	52.9%	No
MO	50%	No
MT	55%	No
NE	51%	No
NH	50%	No
NJ	50%	No
NM	50%	No
NY	49%	No
OH	57.42%	No
OR	54%	Yes
PA	50%	No
RI	56%	No
SD	50%	No
VT	50%	No
WA	57%	No
WI	50.31%	No
WV	53%	No

Source: Wisconsin Lottery Payout Survey, December 1998. LaFleur's 1998 World Lottery Almanac.

With the movement of launching more on-line/terminal generated games, more frequently, and with higher prize payouts lies the concern that it is cost prohibitive. Historically, lotteries had incurred large start-up costs to launch on-line/terminal generated games. The majority of start-up costs are attributable to computer software necessary to conduct an on-line/terminal generated game. In Wisconsin, these start-up costs have been significantly reduced since conversion to the new GTECH computer system. Wisconsin has subsequently launched two new on-line/terminal generated games, Daily Pick 4 and Cash 4 Life.

Instant Games and the Prize Payout Ratio

There are three common methods for generating additional payout:

- Recycling unclaimed prizes
- Offering free tickets
- Participation in a TV game show

The lottery issued a survey to all United States lotteries asking them if they offer free tickets and how they account for them. The Lottery also asked if they have a TV game show that players participate in through instant scratch games and if so, how they account for those prizes. Table 6 lists the results of that survey. It was found that eighteen states offer free tickets. Of those eighteen, twelve account for them in the prize structure. Fifteen states either offer a higher prize percentage or have plans to increase their prize percentage.

Table 6
Actual vs. Stated Payouts on Instant Scratch Games
Across Lottery Jurisdictions

Lottery Jurisdiction	Free Tickets Offered?	How Free Tickets are Accounted For	TV Show	How TV Show is Accounted For	Instant Prize Payout Percentage	Plans to Increase Prize Percentage?
AZ	No		No		58%	No
CA	Yes	A	Yes	A	60%	No
CO	No		No		64%	No
CT	Yes	A	No		67%	Yes
DC	Yes	A	No		65%	Yes
DE	No		No		58%	Yes
FL	Yes	A	Yes	A,B,D	58%	No
GA	Yes	A	No		50%	No
IA	Yes	C	No		61%	No
ID	Yes	A	No		65%	No
IL	Yes	C	Yes	B	59%	No
IN	Yes	C	Yes	E	59%	No
KS	Yes	C	No		57%	No
KY	No		No		63%	No
LA	Yes	C	No		56%	No
MA	Yes	A	No		71%	No
MD	Yes	A	No		63%	No
ME	No		No		62%	No
MI	No		Yes	F	61%	Yes
MN	No		No		65%	No
MO	Yes	C	Yes	B	58%	No
MT	Yes	A	No		60%	No
NE	Yes	A	No		58%	No
NH	No		No		63%	No
NJ	No		No		58%	No
NM	No		No		53%	Yes
NY	No		Yes		55%	Yes
OH	Yes	A	Yes	F	61%	No
OR	Yes	A	No		65%	No
PA	No		No		59%	Yes
RI	No		No		63%	No
SD	No		No		61%	No
VT	No		No		63%	Yes
WA	No		No		65%	No
WI	No		Yes	A	63%	No
WV	No		No		66%	No

Source: Wisconsin Lottery Payout Survey, December 1998. LaFleur's 1998 World Lottery Almanac.

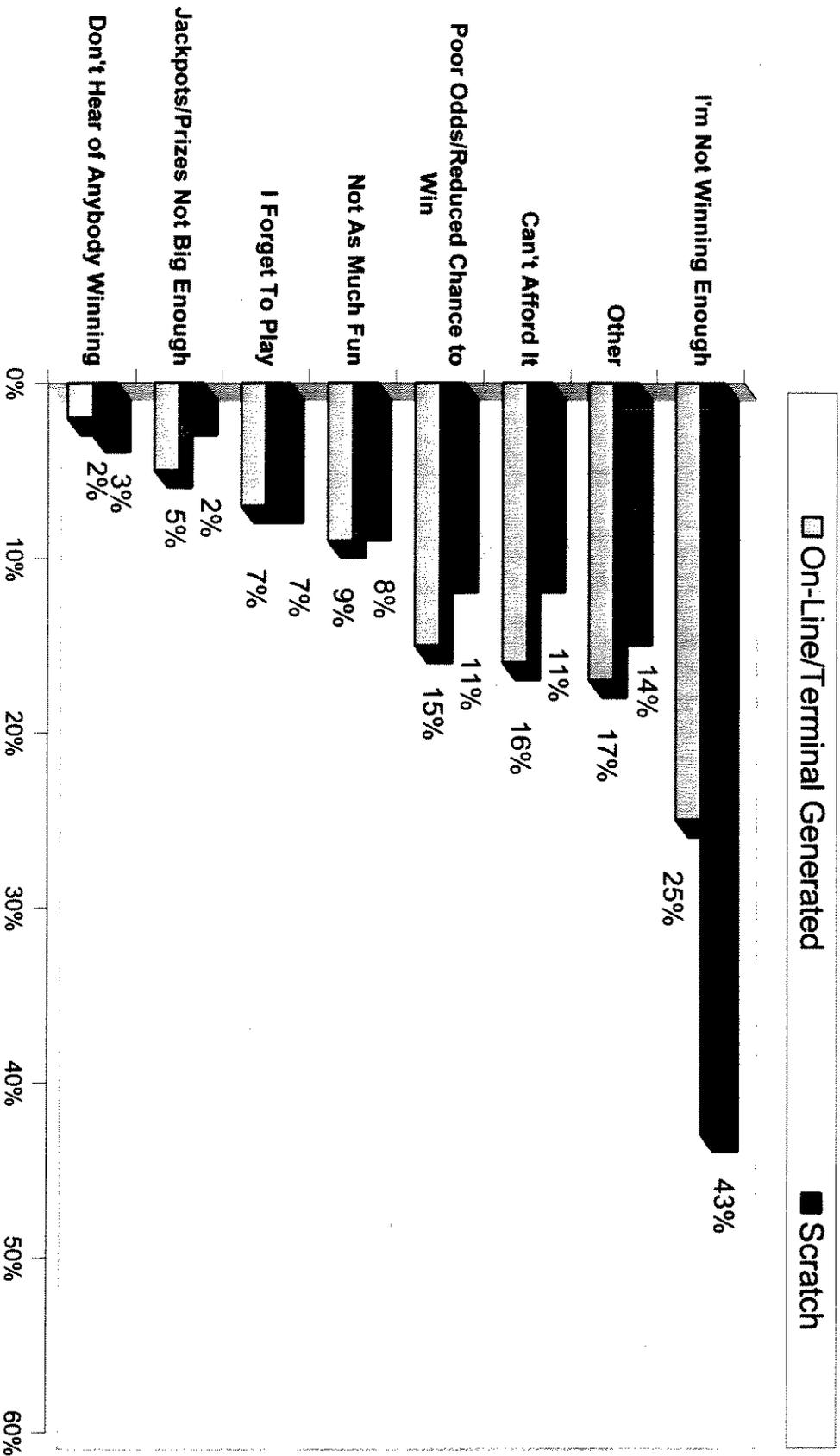
Accounting Field Key:

- A Recorded as part of the prize structure.
- B Funded by unclaimed prizes.
- C Recorded as a reduction to sales.
- D From On-line/terminal generated games.
- E Expensed in proportion to each game's sales to total sales.
- F Advertising Budget.

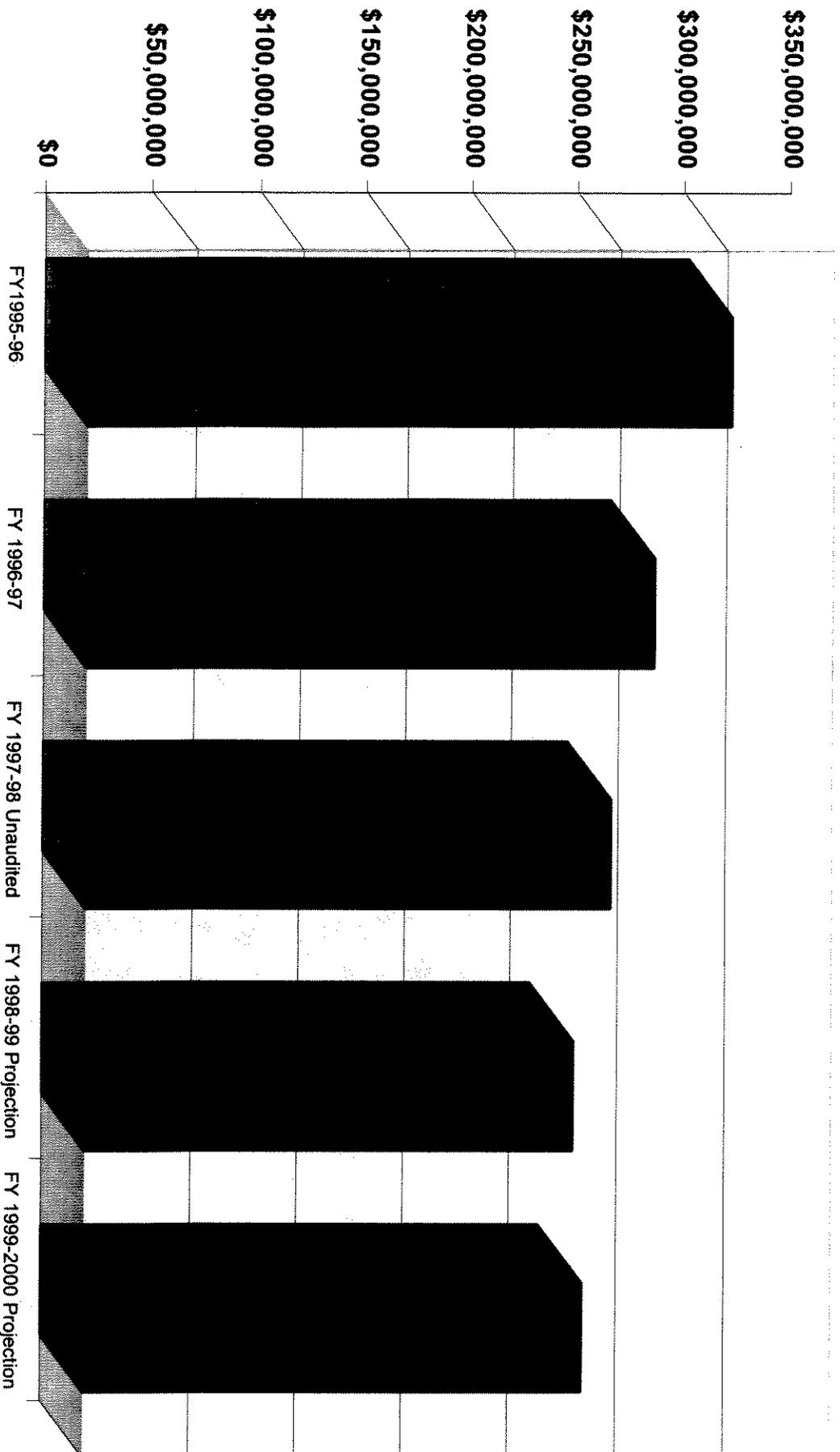
Based on the results of this survey, it appears that many jurisdictions use alternate methods, such as unclaimed prizes, to fund TV game shows. These states are returning more money to players in the form of "churn" prizes which are small prizes typically reinvested in the game by players at the point of sale.

Unlike these jurisdictions, the Wisconsin Lottery's unclaimed prizes are deposited in the Lottery Fund to go directly toward property tax relief in Wisconsin and are not used to recycle the money back to players as prizes. Similarly, prizes for Wisconsin's Money Game TV Show are fully accounted for as part of the overall 63% instant scratch payout percentage.

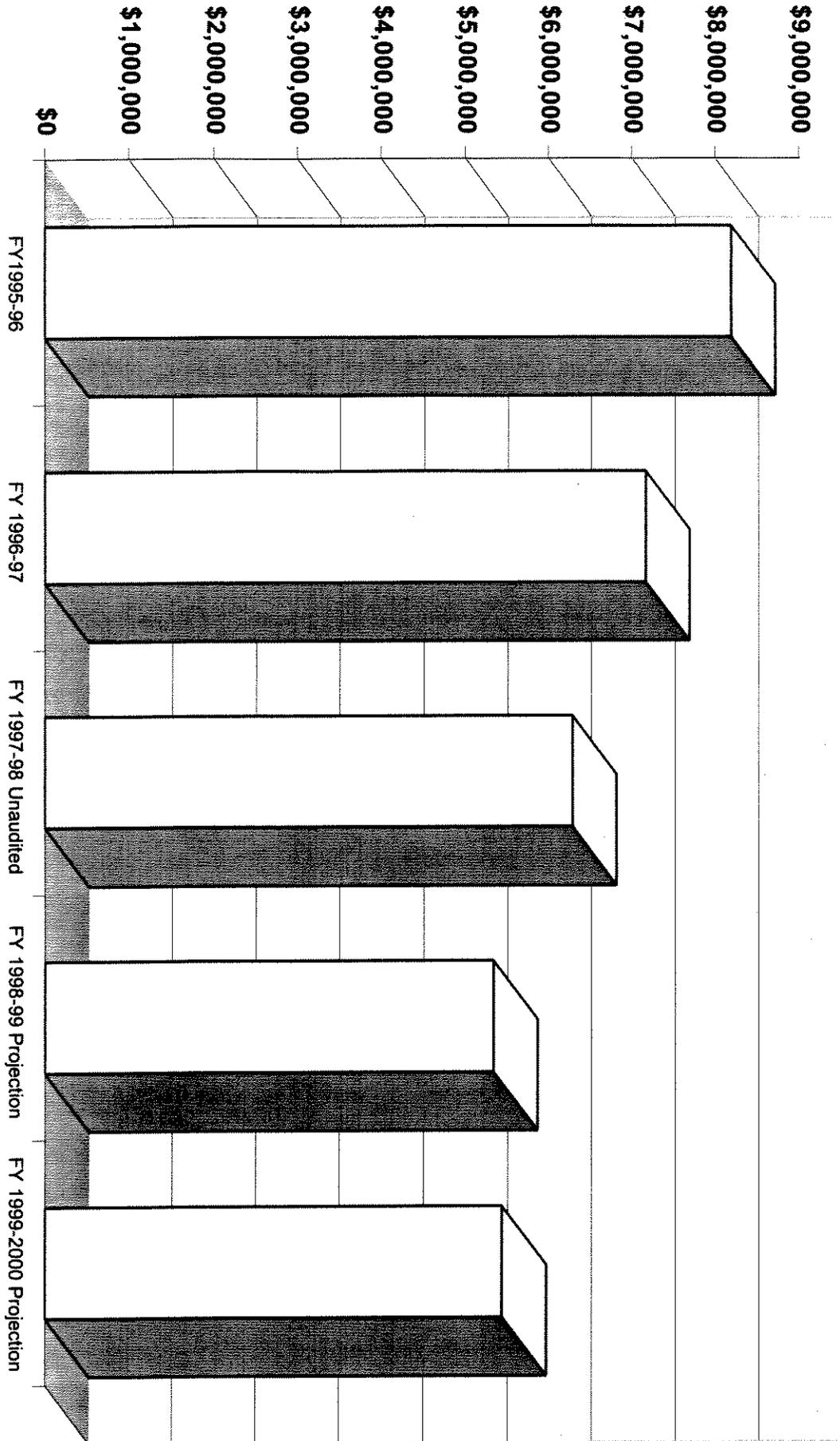
Main Reasons For Spending Less Money On Lottery Games



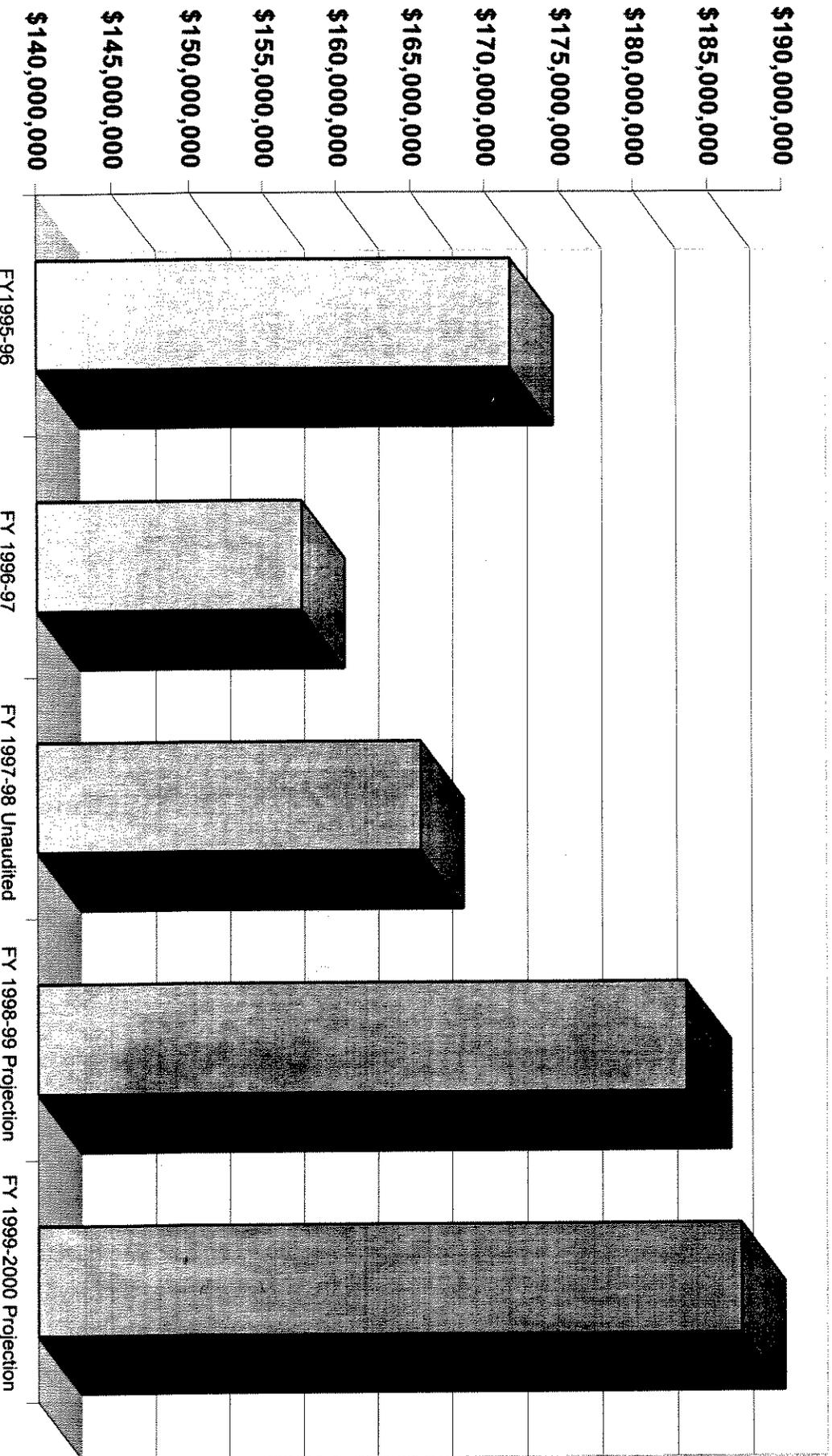
TOTAL INSTANT SCRATCH TICKET SALES



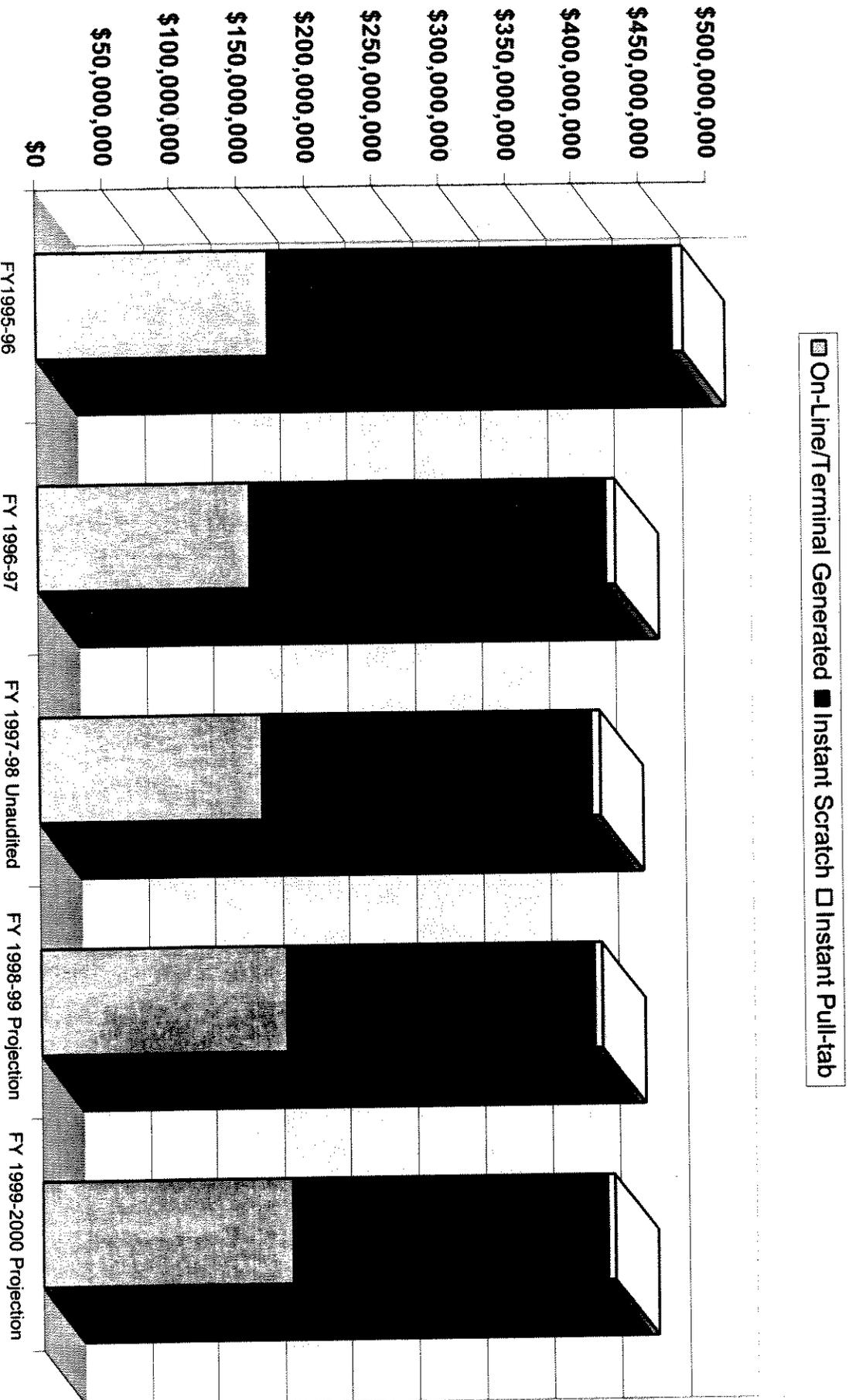
TOTAL INSTANT PULL-TAB TICKET SALES



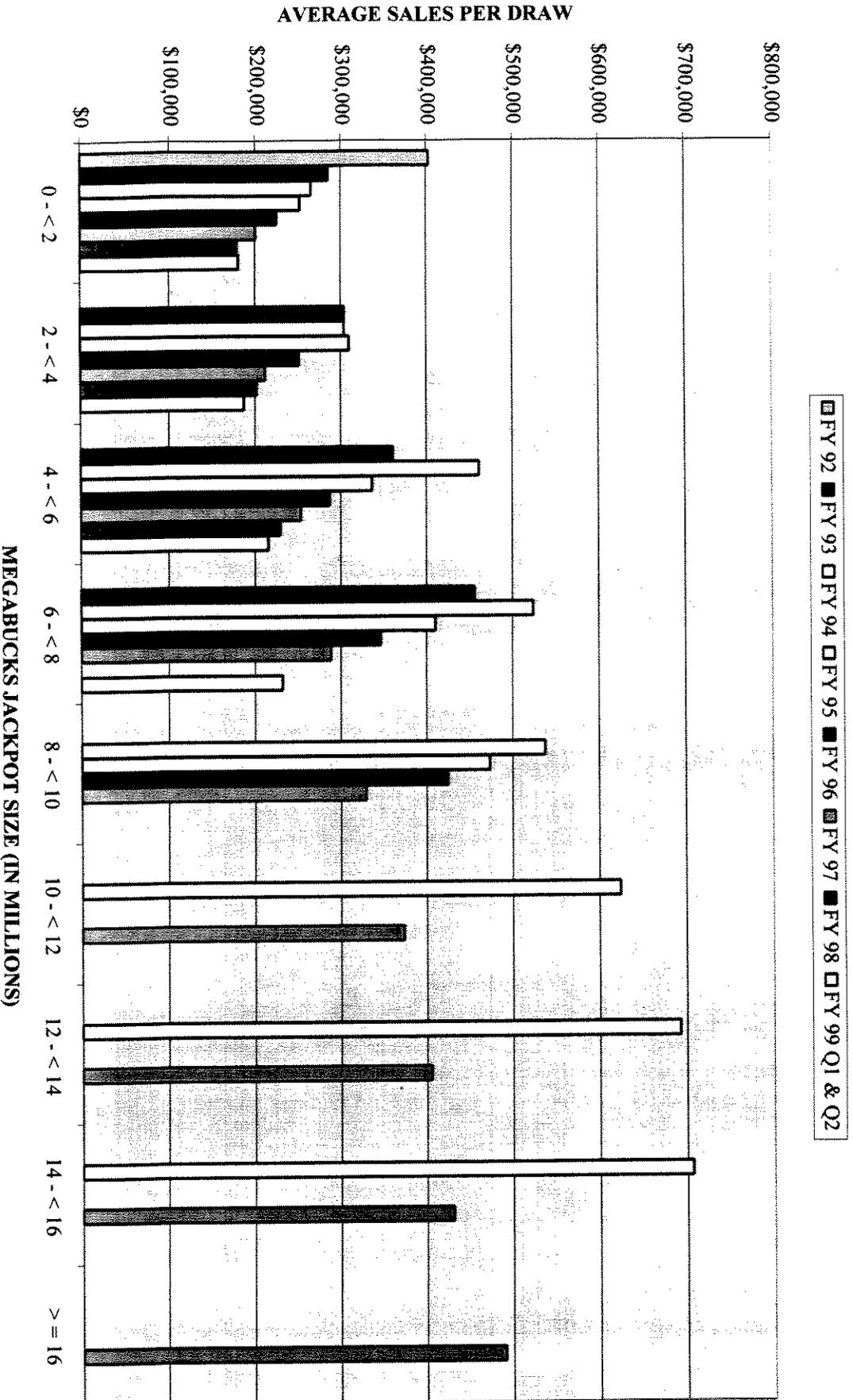
TOTAL ON-LINE/TERMINAL GENERATED TICKET SALES



TOTAL LOTTERY TICKET SALES



MEGABUCKS AVERAGE SALES PER DRAW BY JACKPOT SIZE BY FISCAL YEAR





State of Wisconsin • DEPARTMENT OF REVENUE

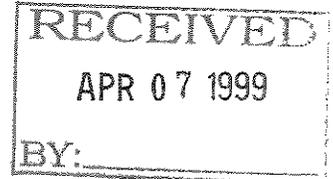
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Tommy G. Thompson
Governor

Cate Zeuske
Secretary of Revenue

April 5, 1999

The Honorable Brian Burke
Co-Chair, Joint Committee on Finance
State Capitol, Room 316 South
Madison, Wisconsin 53702



Dear Senator Burke:

A summary report containing 1997 individual income tax statistics for Wisconsin school districts, which the Department of Revenue is required by law to provide you, is enclosed.

Sections 73.03 (29) and (30), Wis. Stats., require the Department to collect and analyze information from individual income tax filers concerning the school district in which they resided during the taxable year, and to notify the presiding officers of both houses of the Legislature and the co-chairs of the Joint Committee on Finance of the results of the analysis.

Space was provided on all individual income tax returns for taxpayers to indicate, using a four-digit code, the school district in which they resided. These codes conform to the codes used by the Department of Public Instruction. School district information was not requested of Homestead credit claimants unless the claimant also filed an individual income tax return. Also, nonresidents filing Wisconsin income tax returns were directed not to enter a school district code.

The error rate for the data is high, and only 78% of the 2,390,000 returns analyzed for the report had a valid school district number. Approximately 289,000, or 12%, of the returns analyzed, had an invalid numeric school district code, that is, the code was inconsistent with the municipality of residence reported by the tax filer. Another 224,000 returns, 9% of those analyzed, had a non-numeric code. The Department of Revenue is not able to edit the school district code because it would substantially slow the processing of income tax returns. The municipality of residence reported by the tax filer and the zip code on the return label are of limited usefulness in editing the school district codes. School districts typically encompass several municipalities and zip codes, and a single municipality or zip code area may lie in more than one school district. Further, there is a high incidence of tax filer error in the reporting of the municipality of residence.

If you have any questions about the summary report, please let me know.

Sincerely,

Cate Zeuske
Secretary of Revenue

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Enclosure

WISCONSIN SCHOOL DISTRICT STATISTICS FOR 1997
SUMMARY BY SCHOOL DISTRICT

This report summarizes, by school district, income tax information of the taxfilers who indicated on their 1997 income tax returns that they resided in a given school district.

Care should be exercised in using these data, since there are several problems inherent in the use of income tax data for measuring the ability to pay of school district property owners. First, the school district income information does not include the income of individuals who do not file tax returns because their income falls below the minimum filing requirements or because they do not have tax refunds.

Second, the income shown on the tax return excludes other sources of income that are either fully or partially exempt from tax (e.g. social security, public assistance, unemployment compensation). Thus, the income data from tax returns provided for school districts may understate the income of some districts.

Third, the income information does not include the income of nonresident property owners in the district, nor does it include the income of corporations located in the school districts.

The following is an explanation of the document's column headings.

<u>COLUMN HEADING</u>	<u>EXPLANATION</u>
School District Name	Name of school district as used by the Department of Public Instruction
District Number	Code number of school district as used by the Department of Public Instruction.
Return Count	The number of income tax returns that indicated a school district code regardless of whether or not they reported any income. (Husband and wife filing a joint return are counted as one return).
Total Income - Amount	The dollar total of all Wisconsin income reported by taxpayers to a school district before subtracting the standard deduction.
Total Income - Count	The number of tax returns by school district which reported Wisconsin total income (or loss).
Net Taxable Income - Amount	The dollar total of all Wisconsin taxable income after subtracting the standard deduction as determined by taxpayers of a school district. To be included, individual taxable income must be greater than \$0.

Net Taxable Income - Count

The number of tax returns for a school district which reported Wisconsin taxable income greater than \$0.

Net Tax - Amount

The dollar total of the net tax determined after subtracting the dependent credit, senior citizen credit, itemized deduction credit, school property tax credit and married couple credit. Such net tax determination is before the minimum tax, sales tax due on out-of-state purchases, endangered resources donation, penalties on retirement plans, taxes withheld, estimated tax payments, earned income credit, Farmland Preservation Credit, income tax paid to another state, Homestead Credit and farmland tax relief credit.

Net Tax - Count

The number of tax returns for which net tax was greater than \$0.

ROW HEADING (At End of Report)

School Code/Tax District Mismatch

Data pertaining to those tax returns which did not indicate a correct school district.

State Total (Valid Codes Only)

Statewide totals of all of the columns for school districts that met or exceeded the 87.5% validity criteria established by representatives of the Departments of Revenue, Administration and Public Instruction, and the Legislative Fiscal Bureau. The 87.5% validity criteria indicates that 87.5% of the returns in each tax district (municipality) has a valid school district code.

State Total (All Records)

Statewide totals of all of the columns for records--this is the sum of the school code/tax district mismatch and the state total (valid codes).

This report can be found on the Department of Revenue website: www.dor.state.wi.us. Copies are also available from the Wisconsin Department of Revenue, Division of Research and Analysis, 125 S. Webster Street, P.O. Box 8933, Madison, WI 53708-8933; telephone (608) 266-2700.

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SCHOOL DISTRICT NAME	DIST NUMBER	RETURN COUNT	TOTAL INCOME AMOUNT	INCOME COUNT	NET TAXABLE INCOME AMOUNT	INCOME COUNT	NET TAX AMOUNT	NET TAX COUNT
SCH D OF ABBOTSFORD	0007	984	34,957,507	984	31,754,641	844	1,827,864	794
SCH D OF ADAMS FRIENDSHIP AREA	0814	4,259	99,864,751	4,259	84,089,391	3,467	4,441,690	3,214
SCH D OF ALBANY	0863	710	21,744,836	710	19,608,087	620	1,072,291	598
SCH D OF ALGOMA	0070	2,310	65,891,466	2,310	58,901,944	1,989	3,203,551	1,886
SCH D OF ALMA	0084	358	9,759,494	358	8,663,241	298	470,553	286
SCH D OF ALMA CENTER	0091	941	21,296,508	941	18,080,966	790	945,112	740
SCH D OF ALMOND-BANCROFT	0105	695	20,126,918	695	17,969,631	579	1,000,162	553
SCH D OF ALTOONA	0112	1,172	31,200,570	1,172	27,142,000	1,002	1,449,341	955
SCH D OF AMERY	0119	2,757	84,359,335	2,757	75,905,100	2,359	4,096,283	2,225
SCH D OF TOMORROW RIVER (AMHERST)	0126	1,601	48,334,490	1,601	43,696,082	1,394	2,365,739	1,346
SCH D OF ANTIGO	0140	7,281	194,483,029	7,281	169,438,051	6,153	9,159,744	5,828
SCH D OF ARKLETON AREA	0147	20,908	765,353,402	20,908	709,490,145	18,815	39,112,903	18,193
SCH D OF ARCADIA	0154	1,713	46,546,850	1,713	41,022,219	1,512	2,722,648	1,427
SCH D OF ARGYLE	0161	514	12,845,721	514	11,102,571	443	591,040	424
SCH D OF ASHLAND	0170	4,908	130,782,190	4,908	114,626,683	3,978	6,267,511	3,728
SCH D OF ASHWAUBENON	0182	6,470	259,803,989	6,470	243,538,875	5,876	13,701,802	5,715
SCH D OF ATHENS	0196	1,044	27,980,273	1,044	24,559,978	917	1,297,991	880
SCH D OF AUBURNDALE	0203	1,466	39,181,358	1,466	34,471,758	1,267	1,863,298	1,233
SCH D OF AUGUSTA	0217	1,017	22,858,223	1,017	18,989,959	863	986,585	816
SCH D OF BALDWIN-WOODVILLE AREA	0231	2,216	76,618,795	2,216	70,107,589	1,984	3,833,065	1,907
SCH D OF UNITY (MILLTOWN)	0238	2,231	58,358,176	2,231	50,911,477	1,871	2,735,064	1,787
SCH D OF BANGOR	0245	1,213	40,937,435	1,213	36,950,456	1,069	2,065,604	1,036
SCH D OF BARABOO	0280	7,858	235,675,031	7,858	212,263,302	6,721	11,384,604	6,434
SCH D OF BARNEVELD	0287	609	22,584,188	609	21,065,903	540	1,130,421	517
SCH D OF BARRON AREA	0308	3,172	78,921,901	3,172	66,941,054	2,679	3,544,189	2,568
SCH D OF BAYFIELD	0315	1,161	25,921,203	1,161	22,035,704	835	1,197,497	779
SCH D OF BEAVER DAM	0334	9,241	307,686,604	9,241	280,628,229	8,317	15,316,388	7,891
SCH D OF BELLEVILLE	0350	1,442	53,834,795	1,442	50,479,646	1,324	2,690,106	1,288
SCH D OF BELMONT COMMUNITY	0364	669	16,577,439	669	14,348,294	563	766,735	534
SCH D OF BELMONT	0413	7,810	222,143,093	7,810	194,320,935	6,678	10,701,486	6,312
SCH D OF BELOIT TURNER	0422	1,163	43,972,382	1,163	40,911,497	1,038	2,260,061	1,000
SCH D OF BENTON	0427	472	11,969,194	472	10,325,218	395	548,261	381
SCH D OF BERLIN AREA	0434	3,463	97,297,525	3,463	86,222,425	2,996	4,620,620	2,848
SCH D OF BIRCHWOOD	0441	588	13,836,924	588	11,651,536	490	613,441	461
SCH D OF WISCONSIN HEIGHTS (BLK EARTH)	0469	1,877	67,945,245	1,877	62,892,981	1,697	3,418,519	1,638
SCH D OF BLACK RIVER FALLS	0476	4,008	114,588,098	4,008	101,232,342	3,303	5,558,078	3,130
SCH D OF CAMBRIDGE	0485	1,215	28,722,418	1,215	27,149,630	1,077	1,147,277	985
SCH D OF PECANONICA AREA (BLANCHROVILLE)	0490	901	22,052,192	901	20,819,664	764	1,181,526	718
SCH D OF BLOOMER	0497	2,268	63,028,155	2,268	55,659,182	1,974	3,015,708	1,896
SCH D OF BONDUCEL	0602	1,954	54,980,440	1,954	48,430,047	1,693	2,611,325	1,616
SCH D OF BOSCOBEL AREA	0609	1,862	44,988,550	1,862	38,410,718	1,541	2,063,081	1,474
SCH D OF BOULDER JUNCTION J 1	0616	1,287	45,644,058	1,287	41,820,312	1,111	2,376,136	1,035
SCH D OF BOWLER	0623	598	12,252,903	598	9,952,586	467	517,520	447
SCH D OF BOYCEVILLE COMMUNITY	0637	1,268	31,770,043	1,268	27,576,357	1,058	1,455,809	1,011
SCH D OF BRIGHTON #1	0657	267	9,829,004	267	9,160,650	229	511,711	222
SCH D OF BRILLION	0658	1,789	63,074,053	1,789	58,187,766	1,626	3,208,140	1,574
SCH D OF BRISTOL #1	0665	619	23,485,752	619	21,831,553	552	1,214,348	539
SCH D OF BROADHEAD	0700	2,169	67,773,204	2,169	61,136,164	1,894	3,322,425	1,803
SCH D OF EL BROOK (BROOKFIELD)	0716	8,363	63,885,267	8,363	62,079,518	7,532	37,351,947	7,306
SCH D OF BROWN DEER	0721	5,901	232,587,178	5,901	222,761,228	5,368	12,398,057	5,162
SCH D OF BRUCE	0735	1,128	24,988,259	1,128	20,768,708	893	1,108,043	845

SCHOOL DISTRICT NAME	DIST NUMBER	RETURN COUNT	TOTAL INCOME AMOUNT	INCOME COUNT	NET TAXABLE INCOME AMOUNT	INCOME COUNT	NET TAX AMOUNT	NET TAX COUNT
SCH D OF BURLINGTON AREA	0777	8,956	344,546,061	8,956	321,546,564	8,031	17,795,930	7,741
SCH D OF BUTTERNUT	0840	626	15,602,180	626	13,407,153	513	717,673	493
SCH D OF CADOTT COMMUNITY	0870	1,514	38,548,861	1,514	33,167,218	1,248	1,770,034	1,195
SCH D OF CAMBRIA-FRISLAND	0882	733	19,157,501	733	16,691,860	614	886,174	589
SCH D OF CAMBRIDGE	0894	1,627	33,127,862	1,627	28,923,003	1,440	2,609,978	1,377
SCH D OF CANERON	0903	1,272	32,743,082	1,272	28,423,927	1,072	1,496,109	1,027
SCH D OF CAMPBELLSPORT	0918	3,551	187,721,215	3,551	168,137,533	2,934	5,335,887	2,828
SCH D OF CASHTON	0980	928	21,501,977	928	18,278,060	766	970,017	728
SCH D OF CASSVILLE	0994	903	21,489,062	903	18,799,577	746	1,034,616	699
SCH D OF CEDARBURG	1015	2,667	115,189,638	2,667	108,823,407	2,400	6,108,732	2,300
SCH D OF CEDAR GROVE-BELGIUM AREA	1029	1,921	67,049,506	1,921	62,357,449	1,732	3,341,289	1,670
SCH D OF CHETEK	1078	2,170	53,614,109	2,170	45,858,674	1,801	2,436,769	1,694
SCH D OF CHILTON	1085	2,555	81,115,941	2,555	73,476,393	2,307	4,040,586	2,206
SCH D OF CHIPPEWA FALLS AREA	1092	10,865	346,527,744	10,865	312,695,497	9,590	17,217,699	9,156
SCH D OF CLAYTON	1120	473	12,893,922	473	11,364,583	409	613,446	390
SCH D OF CLEAR LAKE	1127	1,037	27,946,750	1,037	24,703,650	891	1,319,886	844
SCH D OF CLINTON COMMUNITY	1134	2,047	62,358,657	2,047	56,928,971	1,817	3,677,104	1,741
SCH D OF CLINTONVILLE	1141	3,502	92,538,905	3,502	87,522,313	3,048	4,732,244	2,883
SCH D OF COCHRANE-FOUNTAIN CITY	1155	1,257	27,860,905	1,257	24,960,056	1,134	2,777,271	1,065
SCH D OF COLBY	1162	2,240	57,320,509	2,240	49,981,956	1,910	2,655,577	1,814
SCH D OF COLEMAN	1169	1,830	49,133,357	1,830	43,033,364	1,559	2,344,260	1,480
SCH D OF COLFAX	1176	1,041	28,576,135	1,041	25,333,191	896	1,332,699	859
SCH D OF COLUMBUS	1183	3,027	100,636,787	3,027	92,652,310	2,691	5,044,044	2,587
SCH D OF CORNELL	1204	905	22,674,686	905	19,414,728	767	1,048,238	733
SCH D OF CRAND	1218	2,042	48,923,490	2,042	41,308,853	1,619	2,224,007	1,526
SCH D OF CRIVITZ	1232	1,914	49,363,657	1,914	42,328,833	1,581	2,310,447	1,493
SCH D OF CUBA CITY	1246	2,069	58,167,732	2,069	51,427,014	1,826	2,780,273	1,762
SCH D OF CUDAHY	1253	8,648	269,195,623	8,648	243,564,698	7,746	13,194,618	7,346
SCH D OF CUMBERLAND	1260	2,213	58,203,850	2,213	50,852,371	1,866	2,717,150	1,741
SCH D OF DARTINGTON COMMUNITY	1295	1,623	42,109,252	1,623	38,432,918	1,400	2,047,437	1,327
SCH D OF DELAWARE COMMUNITY	1309	1,439	38,024,246	1,439	33,165,985	1,172	1,752,281	1,088
SCH D OF DEFOREST AREA	1316	4,217	255,989,431	4,217	241,885,085	3,529	13,155,938	5,433
SCH D OF KETTLE MORATINE (DELAFIELD)	1376	6,941	379,463,400	6,941	346,213,202	6,231	21,020,730	6,071
SCH D OF DELAVAN-DARIEN	1380	5,856	183,821,261	5,856	166,590,997	5,292	9,987,633	4,918
SCH D OF DENMARK	1407	2,799	90,632,955	2,799	82,895,882	2,496	4,536,608	2,438
SCH D OF DE PERE	1414	4,300	183,563,361	4,300	172,752,246	3,776	9,759,850	3,667
SCH D OF DE SOTO AREA	1421	1,514	40,661,421	1,514	35,609,841	1,283	1,909,623	1,210
SCH D OF DODGEVILLE	1428	2,790	87,643,317	2,790	79,083,670	2,463	4,284,236	2,358
SCH D OF DOVER #1	1449	198	6,934,959	198	6,376,480	182	350,667	180
SCH D OF DRUMMOND	1491	1,609	40,557,934	1,609	34,358,518	1,319	1,822,273	1,216
SCH D OF DURAND	1499	2,203	63,657,617	2,203	56,354,832	1,884	3,099,588	1,788
SCH D OF NORTHLAND PINES (EAGLE RIVER)	1526	4,892	131,405,711	4,892	113,781,281	4,463	6,067,374	3,763
SCH D OF EAST TROY COMMUNITY	1540	3,917	149,577,861	3,917	140,173,525	3,462	6,888,454	3,355
SCH D OF EAU CLAIRE AREA	1554	28,734	983,863,581	28,734	897,353,359	25,288	49,983,000	23,973
SCH D OF EDGAR	1561	1,115	30,195,481	1,115	26,584,003	969	1,430,630	929
SCH D OF EDGERTON	1568	3,840	129,132,920	3,840	118,122,966	3,446	6,422,281	3,300
SCH D OF ELCHO	1582	1,095	25,719,061	1,095	21,646,513	901	1,152,556	837
SCH D OF ELEVA-STRUM	1600	1,342	36,143,743	1,342	31,649,484	1,143	1,698,116	1,087
SCH D OF ELKHART LAKE-GLENBEULAH	1631	1,502	70,201,247	1,502	67,469,582	1,347	3,865,057	1,300
SCH D OF ELKHORN AREA	1638	4,711	153,856,543	4,711	140,504,793	4,169	7,553,774	3,989
SCH D OF ELK MOUND AREA	1645	891	24,433,869	891	21,464,453	757	1,135,001	727

SCHOOL DISTRICT NAME	DIST NUMBER	RETURN COUNT	TOTAL INCOME AMOUNT	INCOME COUNT	NET TAXABLE INCOME AMOUNT	INCOME COUNT	NET TAX AMOUNT	NET TAX COUNT
SCH D OF ELLSWORTH COMMUNITY	1659	3,890	121,994,580	3,890	110,768,861	3,457	6,027,418	3,329
SCH D OF ELMWOOD	1666	708	19,908,681	708	17,477,774	625	950,470	598
SCH D OF ELROY-KENDALL-WILTON	1673	1,654	48,460,146	1,654	43,040,007	1,375	2,414,920	1,307
SCH D OF ERIN #2	1687	307	15,145,485	307	13,589,782	278	4,811,803	276
SCH D OF EVANSVILLE COMMUNITY	1694	2,514	86,793,544	2,514	80,481,939	2,218	4,316,837	2,156
SCH D OF FALL CREEK	1729	1,083	30,568,365	1,083	27,040,287	915	1,435,010	864
SCH D OF FALL RIVER	1736	666	26,078,646	666	22,206,134	589	1,231,795	576
SCH D OF FENNIMORE COMMUNITY	1813	1,723	65,280,033	1,723	59,709,809	1,431	2,170,549	1,358
SCH D OF LAC DU FLAMBEAU #1	1848	7,665	15,975,993	7,665	13,404,157	526	712,653	476
SCH D OF FLORENCE	1855	2,009	54,262,942	2,009	47,607,527	1,651	2,585,987	1,570
SCH D OF FOND DU LAC	1862	10,263	332,092,795	10,263	301,332,032	9,086	16,448,603	8,731
SCH D OF FONTANA J 8	1870	244	7,514,378	244	6,791,570	207	373,568	197
SCH D OF FORT ATKINSON	1883	6,958	233,217,130	6,958	213,188,750	6,211	11,557,988	5,958
SCH D OF FOX POINT J 2	1890	799	57,023,229	799	55,541,059	736	3,355,779	709
SCH D OF MAPLE DALE-INDIAN HILL	1897	294	19,994,316	294	19,441,967	258	1,141,665	253
SCH D OF FRANKLIN PUBLIC	1900	4,002	175,475,220	4,002	166,699,764	3,636	9,305,455	3,546
SCH D OF FRERIC	1939	1,346	34,435,526	1,346	29,716,162	1,139	1,592,453	1,080
SCH D OF NORTHERN OZAUKEE	1945	1,618	62,096,886	1,618	58,270,280	1,430	3,224,587	1,392
SCH D OF FREEDOM AREA	1953	2,519	90,866,412	2,519	84,859,284	2,256	4,256,637	2,182
SCH D OF GALESVILLE-ETTRICK	2009	2,852	84,674,987	2,852	75,171,417	2,507	4,081,312	2,412
SCH D OF NORTH CRAWFORD	2016	934	19,828,082	934	16,588,740	741	871,267	693
SCH D OF GENEVA J 4	2044	81	2,605,236	81	2,357,725	75	126,022	73
SCH D OF KENOA CITY J 2	2051	450	12,997,195	450	11,616,216	386	607,123	375
SCH D OF GERMANTOWN	2058	9,153	418,953,870	9,153	400,100,753	8,388	22,339,183	8,180
SCH D OF GIBRALTAR AREA	2114	2,713	95,436,105	2,713	87,242,425	2,337	4,880,403	2,196
SCH D OF GILLET	2128	1,635	42,689,262	1,635	36,744,487	1,385	1,964,912	1,319
SCH D OF GILMAN	2135	964	22,184,366	964	18,908,289	766	1,012,469	717
SCH D OF GILMANTON	2142	399	6,877,996	399	5,523,073	308	273,908	282
SCH D OF GLENDALE-RIVER HILLS	2184	4,463	220,056,457	4,463	210,596,191	4,111	12,060,219	3,935
SCH D OF GLENNWOOD CITY	2198	1,104	30,290,322	1,104	26,829,450	956	1,444,355	917
SCH D OF GLIDDEN (JACOBS)	2205	646	13,552,873	646	10,963,638	515	577,614	471
SCH D OF GOODMAN-ARMSTRONG	2212	480	11,422,942	480	9,618,850	396	508,770	372
SCH D OF GRAFTON	2217	2,358	99,174,387	2,358	93,404,314	2,120	5,211,895	2,060
SCH D OF GRANTON AREA	2226	437	9,760,600	437	7,603,409	342	395,831	321
SCH D OF GRANTSBURG	2253	1,855	52,835,664	1,855	46,691,757	1,595	2,544,889	1,528
SCH D OF BLACK HAWK (GRATIOT)	2240	893	21,520,703	893	18,635,606	735	1,001,832	705
SCH D OF HOWARD BAY AREA	2289	63,279	2,357,287,405	63,279	2,177,091,155	56,448	122,039,717	53,978
SCH D OF GREENDALE	2296	7,568	354,632,888	7,568	337,957,735	6,882	19,425,062	6,575
SCH D OF GREENFIELD	2303	12,843	454,247,248	12,843	419,356,838	11,783	23,199,766	11,227
SCH D OF GREEN LAKE	2310	986	33,380,695	986	30,784,503	849	1,723,618	817
SCH D OF GREENWOOD	2394	841	26,184,698	841	23,243,984	698	1,518,093	653
SCH D OF HAMILTON (LISBON)	2420	4,394	177,291,745	4,394	167,064,805	3,967	9,997,412	3,857
SCH D OF SAINT CROIX CENTRAL (HAMMOND)	2422	1,734	59,906,350	1,734	55,458,708	1,539	3,015,043	1,498
SCH D OF HARTFORD J 1	2443	5,865	231,451,398	5,865	216,858,948	5,364	12,064,168	5,148
SCH D OF HARTLAND-LAKESIDE J3	2460	1,922	78,521,398	1,922	74,115,834	1,716	4,100,973	1,680
SCH D OF HAYWARD COMMUNITY	2478	4,759	18,526,771	4,759	16,839,079	3,598	5,300,940	3,362
SCH D OF SOUTHWESTERN WISCONSIN (HZ GR)	2485	1,375	41,208,982	1,375	37,230,006	1,218	2,061,649	1,173
SCH D OF HERMAN #22	2525	280	7,874,186	280	7,052,165	239	379,566	229
SCH D OF HIGHLAND	2527	561	14,521,695	561	12,590,235	485	674,043	467
SCH D OF HILBERT	2534	1,133	41,180,166	1,133	38,041,115	1,024	2,124,526	1,000
SCH D OF HILLSBORO	2541	1,234	29,466,019	1,234	25,495,327	991	1,375,950	937

SCHOOL DISTRICT NAME	DIST NUMBER	RETURN COUNT	TOTAL INCOME AMOUNT	INCOME COUNT	NET TAXABLE INCOME AMOUNT	INCOME COUNT	NET TAX AMOUNT	NET TAX COUNT
SCH D OF HOLMEN	2562	4,265	141,509,221	4,265	129,215,888	3,780	6,883,344	3,664
SCH D OF HORICON	2576	2,908	102,639,710	2,908	94,729,899	2,621	5,211,985	2,535
SCH D OF HORTONVILLE	2583	4,374	183,255,821	4,374	173,534,092	3,984	9,513,212	3,900
SCH D OF HOWARD-SUAMICO	2604	5,773	227,726,174	5,773	213,747,755	5,204	11,718,374	5,072
SCH D OF HUNTERS GROVE	2605	1,655	62,023,953	1,655	58,404,634	1,510	3,183,522	1,472
SCH D OF HUDSON	2611	8,575	406,430,088	8,575	388,973,189	7,775	21,782,812	7,594
SCH D OF HURLEY	2618	1,974	46,062,047	1,974	38,732,343	1,629	2,096,126	1,524
SCH D OF HUSTISFORD	2625	951	32,785,697	951	30,129,296	852	1,639,027	810
SCH D OF INDEPENDENCE	2632	1,027	25,545,546	1,027	20,078,208	845	1,053,592	808
SCH D OF IOLA-SCANDINAVIA	2639	1,589	49,122,339	1,589	44,810,208	1,364	1,435,102	1,291
SCH D OF IOWA-GRANT	2646	1,466	37,122,759	1,466	32,203,956	1,251	1,717,114	1,206
SCH D OF ITHACA	2660	273	6,798,115	273	5,755,778	244	300,074	236
SCH D OF JANESVILLE	2695	23,478	889,700,913	23,478	825,513,858	21,033	46,301,587	20,139
SCH D OF JOHNSON	2702	4,982	158,055,036	4,982	143,618,756	4,469	7,770,997	4,262
SCH D OF JOHNSON CREEK	2730	1,090	36,814,317	1,090	33,620,570	968	1,848,875	933
SCH D OF JUD (JEFFERSON)	2737	216	5,551,582	216	4,869,546	180	262,886	173
SCH D OF DODGE-LAND (JUNEAU)	2744	2,287	70,869,757	2,287	63,941,941	2,040	3,460,356	1,942
SCH D OF KAUKAUNA AREA	2758	8,090	281,382,193	8,090	259,244,080	7,503	14,181,568	7,054
SCH D OF KENOSHA	2793	46,633	1,627,796,103	46,633	1,498,097,653	41,392	82,182,729	39,259
SCH D OF KENOSHA	2800	4,362	146,101,734	4,362	141,154,745	3,888	6,613,519	3,735
SCH D OF KEWAUNEE	2814	2,859	82,826,207	2,859	74,232,551	2,504	4,016,601	2,383
SCH D OF KIEL AREA	2828	3,207	104,821,672	3,207	95,620,498	2,885	5,236,692	2,789
SCH D OF KIMBERLY AREA	2835	4,070	149,537,602	4,070	139,103,047	3,748	7,564,646	3,618
SCH D OF KOHLER	2842	323	16,856,943	323	16,267,921	292	927,873	286
SCH D OF LA CROSSE	2849	12,402	37,267,849	12,402	33,572,252	10,868	18,284,846	10,323
SCH D OF LADYSMITH-HAWKINS	2854	2,364	60,629,047	2,364	52,140,731	1,952	2,820,636	1,845
SCH D OF LA FARGE	2863	490	10,999,463	490	9,027,603	403	473,879	369
SCH D OF LAKE GEORGE J 1	2885	5,424	184,713,510	5,424	169,581,978	4,739	9,347,723	4,514
SCH D OF LAKESHORE	2891	501	11,028,747	501	9,087,979	402	474,751	375
SCH D OF LAKE MILLS AREA	2898	2,854	100,210,249	2,854	92,837,540	2,578	5,027,844	2,486
SCH D OF LANCASTER COMMUNITY	2912	2,380	67,872,586	2,380	60,399,054	2,047	3,209,202	1,973
SCH D OF LAONA	2940	690	17,641,997	690	15,385,881	579	638,664	564
SCH D OF LENA	2961	978	25,580,159	978	22,508,400	841	1,210,359	818
SCH D OF LINN J 4	3087	76	2,589,705	76	2,082,902	63	135,905	63
SCH D OF LINN J 6	3094	59	2,381,617	59	2,248,180	50	124,549	50
SCH D OF RICHMOND	3122	351	17,485,392	351	16,993,829	313	950,528	308
SCH D OF LITTLE CHUTE AREA	3129	1,843	66,048,220	1,843	59,100,452	1,675	3,224,566	1,632
SCH D OF LODI	3150	3,444	125,740,774	3,444	117,525,298	3,079	6,321,376	2,986
SCH D OF LOMIRA	3171	2,371	80,657,119	2,371	74,308,892	2,117	4,081,268	2,053
SCH D OF LOVAL	3206	899	23,705,429	899	20,512,545	742	1,089,163	702
SCH D OF LUCK	3213	1,145	29,778,795	1,145	25,952,823	967	1,379,666	913
SCH D OF LUXEMBURG-CASCO	3220	3,385	112,184,728	3,385	102,619,976	3,049	5,640,072	2,937
SCH D OF MADISON METROPOLITAN	3269	70,893	2,634,756,576	70,893	2,448,032,124	64,141	137,359,873	61,458
SCH D OF MANAWA	3276	1,719	59,422,118	1,719	53,898,566	1,496	3,016,921	1,429
SCH D OF MANITOWOC	3290	17,474	587,879,458	17,474	536,689,603	15,578	29,892,802	14,887
SCH D OF MAPLE	3297	2,321	65,309,039	2,321	57,279,021	1,968	3,192,679	1,872
SCH D OF MARATHON CITY	3304	1,799	64,735,226	1,799	59,694,843	1,613	3,373,357	1,551
SCH D OF MARINETTE	3311	6,578	193,938,996	6,578</				

SCHOOL DISTRICT NAME	DIST NUMBER	RETURN COUNT	TOTAL AMOUNT	INCOME COUNT	NET TAXABLE AMOUNT	INCOME COUNT	NET TAX AMOUNT	NET TAX COUNT
SCH D OF MARSHFIELD	3339	11,714	415,372,500	11,714	382,730,339	10,347	21,469,497	9,929
SCH D OF MAUSTON	3360	3,694	94,291,590	3,694	81,466,899	3,058	4,403,984	2,906
SCH D OF MAYVILLE	3367	2,971	101,268,261	2,971	93,697,190	2,696	5,101,224	2,587
SCH D OF MCFARLAND	3381	3,660	162,604,281	3,660	155,067,421	3,295	8,575,221	3,188
SCH D OF MEDFORD AREA	3409	5,552	162,163,423	5,552	144,949,917	4,811	7,909,414	4,621
SCH D OF MELLEN	3427	835	20,465,240	835	17,494,341	691	942,157	663
SCH D OF MELROSE-MINDORO	3428	1,214	29,928,555	1,214	25,902,492	1,029	1,875,212	977
SCH D OF MENASHA	3430	9,487	356,150,378	9,487	320,546,688	8,563	18,535,908	8,212
SCH D OF MENOMINEE INDIAN	3434	1,024	18,029,982	1,024	17,022,734	521	574,721	476
SCH D OF MENOMONEE FALLS	3437	5,162	20,062,592	5,162	19,412,530	4,486	10,749,573	4,522
SCH D OF MENOMONIE AREA	3464	7,519	229,490,208	7,519	197,322,103	6,487	10,717,078	6,125
SCH D OF MEQUON-THIENSVILLE	3479	4,301	234,484,704	4,301	227,545,423	3,843	13,259,157	3,713
SCH D OF MERRILL AREA	3484	490	18,064,338	490	15,460,317	559	861,298	500
SCH D OF MERRILL AREA	3500	8,670	270,349,431	8,670	242,821,647	7,570	13,213,882	7,279
SCH D OF MIDDLETON-CROSS PLAINS	3510	145	7,415,818	145	7,131,659	124	413,787	119
SCH D OF MIDDLETON-CROSS PLAINS	3514	239	11,624,609	239	11,143,124	214	621,352	208
SCH D OF MILTON	3528	721	33,121,115	721	31,684,392	637	1,755,275	624
SCH D OF MILWAUKEE	3542	424	19,006,757	424	17,997,722	373	1,016,705	361
SCH D OF MINOCQUA J 1	3549	6,989	312,453,922	6,989	296,900,256	6,388	16,722,259	6,274
SCH D OF MINOCQUA J 1	3612	4,618	180,645,987	4,618	169,412,609	4,099	9,412,215	3,976
SCH D OF MINONK	3619	250	6,921,656,049	250	6,108,158,557	216,153	330,803,569	201,347
SCH D OF MINONK	3633	1,488	42,278,460	1,488	37,793,375	1,300	8,010,417	1,236
SCH D OF MINONK	3640	3,253	116,749,467	3,253	105,683,095	2,772	5,923,971	2,586
SCH D OF MONTICELLO	3654	1,153	32,114,458	1,153	28,042,972	961	1,535,127	906
SCH D OF MONTICELLO	3661	2,213	69,331,475	2,213	63,476,341	1,938	3,498,500	1,883
SCH D OF MONTICELLO	3668	1,833	46,811,372	1,833	40,057,361	1,549	2,126,961	1,450
SCH D OF MONROE GROVE	3675	3,658	150,161,017	3,658	142,163,094	3,351	7,722,247	3,256
SCH D OF MONROE GROVE	3682	4,839	220,972,334	4,839	201,668,822	5,948	11,170,217	5,636
SCH D OF MONTELEONE	3689	2,045	49,244,112	2,045	42,278,369	1,697	2,212,157	1,606
SCH D OF MONTICELLO	3696	741	11,124,969	741	10,748,740	670	1,018,182	649
SCH D OF MOUNTAIN VIEW	3787	4,151	146,773,876	4,151	135,389,416	3,690	7,411,071	3,567
SCH D OF MOUNTAIN VIEW	3794	3,725	145,477,250	3,725	136,435,677	3,375	7,477,166	3,250
SCH D OF MUKWONAGO	3822	9,632	427,207,026	9,632	407,335,317	8,671	22,616,457	8,470
SCH D OF MUKWONAGO	3850	1,697	40,683,731	1,697	34,674,943	1,464	1,839,311	1,380
SCH D OF MUKWONAGO	3855	4,227	177,280,676	4,227	167,956,240	3,834	9,215,988	3,743
SCH D OF LAKE COUNTRY	3862	943	32,703,301	943	30,739,699	853	2,927,092	824
SCH D OF NECEDAH AREA	3848	1,340	32,484,301	1,340	28,558,270	1,125	1,508,216	1,062
SCH D OF NECEDAH AREA	3892	16,804	795,617,037	16,804	754,540,251	15,249	43,385,701	14,737
SCH D OF NEILLSVILLE	3899	2,461	63,488,289	2,461	54,819,891	2,060	2,937,302	1,954
SCH D OF NEILLSVILLE	3906	1,995	63,509,132	1,995	57,285,164	1,772	3,154,343	1,710
SCH D OF NEILLSVILLE	3913	560	20,031,313	560	18,593,960	502	1,014,845	482
SCH D OF NEW AUBURN	3920	528	11,464,321	528	9,595,739	433	504,271	405
SCH D OF NEW AUBURN	3925	6,058	281,375,027	6,058	268,250,335	5,535	15,077,309	5,387
SCH D OF NEW AUBURN	3934	1,381	42,320,400	1,381	38,104,651	1,217	2,031,721	1,142
SCH D OF NEW HOLSTEIN	3941	3,724	115,463,456	3,724	105,266,456	3,333	5,764,607	3,217
SCH D OF NEW LISBON	3948	1,445	37,931,135	1,445	33,196,837	1,195	1,824,512	1,139
SCH D OF NEW LISBON	3955	5,291	171,945,080	5,291	157,195,416	4,659	8,548,869	4,473
SCH D OF NEW RICHMOND	3962	4,675	163,138,976	4,675	150,489,208	4,157	8,230,073	3,985
SCH D OF NEW RICHMOND	3969	6	19,028,090	6	17,008,240	551	931,908	523
SCH D OF NORTH (VERNON)	3976	6	142,486	6	120,897	4	6,685	4
SCH D OF NORTH FOND DU LAC	3983	3,062	96,311,839	3,062	87,624,708	2,699	4,759,580	2,608

SCHOOL DISTRICT NAME	DIST NUMBER	RETURN COUNT	TOTAL AMOUNT	INCOME COUNT	NET TAXABLE AMOUNT	INCOME COUNT	NET TAX AMOUNT	NET TAX COUNT
SCH D OF NORWALK-ONTARIO	3990	646	13,658,554	646	11,173,857	530	575,996	495
SCH D OF NORWALK-ONTARIO	4011	228	9,901,295	228	9,359,399	206	515,020	202
SCH D OF OAK CREEK-FRANKLIN	4018	12,237	495,159,498	12,237	468,066,938	11,245	25,841,682	10,916
SCH D OF OAKFIELD	4025	932	32,972,341	932	30,525,647	851	1,675,741	826
SCH D OF OCONOMOC AREA	4060	10,270	506,526,353	10,270	483,775,531	9,253	27,768,072	8,882
SCH D OF OCONTO	4067	2,772	76,846,787	2,772	67,435,221	2,391	3,645,450	2,302
SCH D OF OCONTO FALLS	4074	3,012	89,582,161	3,012	79,879,469	2,665	4,322,808	2,564
SCH D OF OMAHA	4088	2,127	66,380,584	2,127	59,971,425	1,904	3,223,683	1,848
SCH D OF ONALASKA	4095	3,397	131,383,622	3,397	122,355,565	2,989	6,779,734	2,905
SCH D OF OOSTBURG	4137	1,800	63,215,614	1,800	58,528,337	1,624	3,115,782	1,576
SCH D OF OREGON	4144	5,993	264,622,943	5,993	251,862,955	5,483	13,835,368	5,341
SCH D OF PARKVIEW (ORFORDVILLE)	4151	2,091	73,658,242	2,091	68,141,482	1,864	3,740,852	1,807
SCH D OF OSCEOLA	4165	2,289	77,573,338	2,289	71,209,112	2,051	3,874,428	1,968
SCH D OF OSKOSH AREA	4179	29,804	999,255,330	29,804	937,544,142	26,880	50,167,491	25,496
SCH D OF OSSEGO-FAIRCHILD	4186	1,951	50,049,846	1,951	43,242,005	1,643	2,318,448	1,558
SCH D OF OWEN-WITHEE	4203	2,163	72,163,826	2,163	66,222,005	1,926	1,196,770	967
SCH D OF PALMYRA-EAGLE AREA	4221	2,562	85,950,309	2,562	79,817,983	2,132	4,319,117	2,050
SCH D OF PARDEVILLE AREA	4228	2,127	64,885,649	2,127	58,216,914	1,842	3,112,165	1,758
SCH D OF PARK FALLS	4235	235	9,002,556	235	8,414,696	204	465,648	196
SCH D OF PARK FALLS	4242	2,420	69,694,620	2,420	61,809,545	2,092	3,366,485	1,999
SCH D OF BEECHER-DUNBAR-PEMBINE	4263	954	20,747,562	954	17,040,508	768	886,683	716
SCH D OF PEPIN AREA	4270	865	21,482,150	865	18,512,797	725	985,225	688
SCH D OF PESHTIGO	4305	1,885	61,141,806	1,885	55,526,506	1,651	3,074,387	1,588
SCH D OF PEWAUKEE	4312	4,785	214,172,252	4,785	203,743,590	4,444	11,377,315	4,331
SCH D OF PHELPS	4330	167	3,868,993	167	3,223,129	128	1,688,423	127
SCH D OF PHILLIPS	4347	2,718	80,676,177	2,718	71,645,149	2,488	3,923,545	2,248
SCH D OF PITTSVILLE	4368	1,502	44,020,982	1,502	39,436,858	1,277	2,197,947	1,231
SCH D OF TRI-COUNTY AREA (PLAINFIELD)	4375	1,411	46,024,743	1,411	33,186,556	1,146	1,833,333	1,127
SCH D OF PLATTEVILLE	4389	4,460	135,122,204	4,460	119,662,276	3,811	6,560,169	3,614
SCH D OF PLUM CITY	4459	455	10,979,626	455	9,364,084	389	499,319	372
SCH D OF PLUM CITY	4473	5,692	193,394,821	5,692	178,010,707	5,049	9,715,845	4,867
SCH D OF PORTAGE COMMUNITY	4501	5,993	180,299,277	5,993	161,610,993	5,188	8,746,165	4,945
SCH D OF PORT EDWARDS	4508	1,033	45,536,207	1,033	42,889,326	914	2,498,307	871
SCH D OF PORT WASHINGTON-SAUKEVILLE	4515	6,693	257,535,492	6,693	241,490,869	6,095	13,314,313	5,885
SCH D OF PORT WASHINGTON-SAUKEVILLE	4522	598	14,550,884	598	12,411,380	485	675,433	453
SCH D OF POTOSI	4529	786	24,616,585	786	22,016,820	678	1,245,432	645
SCH D OF POYNETTE	4536	2,095	71,562,598	2,095	66,927,563	1,857	3,609,789	1,801
SCH D OF PRAIRIE DU CHIEN AREA	4543	3,188	85,479,549	3,188	74,956,107	2,757	4,033,543	2,586
SCH D OF PRAIRIE FARM	4557	450	10,749,867	450	9,956,710	369	1,251,960	354
SCH D OF PRENTICE	4571	1,250	32,334,281	1,250	29,335,508	1,049	1,451,908	977
SCH D OF PRESCOTT	4578	2,341	92,644,308	2,341	84,153,957	2,090	4,824,718	2,037
SCH D OF PRINCETON	4606	1,064	27,721,476	1,064	23,980,019	916	1,268,386	859
SCH D OF RACINE	4613	6,225	158,074,773	6,225	143,470,375	5,386	7,870,745	3,761
SCH D OF RACINE	4620	60,522	2,340,049,324	60,522	2,182,076,440	53,570	122,330,043	50,919
SCH D OF RANDALL J 1	4627	604	23,236,416	604	21,856,014	531	1,203,235	512
SCH D OF RANDOLPH	4634	1,116	34,566,428	1,116	31,127,464	999	1,679,786	952
SCH D OF RANDOLPH	4641	2,241	76,953,863	2,241	70,839,835	2,008	3,840,245	1,931
SCH D OF RAYMOND #14	4686	533	22,632,654	533	21,333,242	498	1,186,393	486
SCH D OF NORTH CAPE	4690	80	3,153,817	80	2,964,662	75	164,093	70
SCH D OF REEDS BURGE	4753	6,271	192,665,614	6,271	172,924,554	5,468	9,362,626	5,201
SCH D OF REEDSVILLE	4760	1,653	51,460,049	1,653	46,836,986	1,460	2,579,443	1,414

SCHOOL DISTRICT NAME	DIST NUMBER	RETURN COUNT	TOTAL AMOUNT	INCOME COUNT	NET TAXABLE AMOUNT	INCOME COUNT	NET TAX AMOUNT	NET TAX COUNT
SCH D OF RHINELANDER	4781	8,929	275,332,500	8,929	246,436,300	7,783	13,439,333	7,421
SCH D OF RIB LAKE	4795	1,221	30,355,141	1,221	26,243,571	1,027	1,386,960	979
SCH D OF RICE LAKE AREA	4802	4,961	146,258,498	4,961	129,456,998	4,290	7,045,658	4,092
SCH D OF RICHFIELD J 1	4820	650	27,528,109	650	26,094,779	587	1,449,413	577
SCH D OF FRIESS LAKE	4843	302	12,898,278	302	12,387,167	272	693,165	260
SCH D OF RICHLAND	4851	3,652	107,252,381	3,652	95,610,631	3,139	5,232,518	2,965
SCH D OF RIO COMMUNITY	4853	1,049	31,672,020	1,049	28,518,627	938	1,527,141	902
SCH D OF RIPON	4852	4,201	147,064,612	4,201	134,632,758	3,686	7,360,763	3,524
SCH D OF RIVER FALLS	4893	6,500	242,492,050	6,500	226,057,977	5,807	12,456,789	5,594
SCH D OF RIVER RIDGE	4904	1,128	25,152,832	1,128	20,922,098	954	1,117,494	905
SCH D OF ROSENDALE-BRANDON	4956	1,932	61,854,785	1,932	56,362,014	1,697	3,047,583	1,650
SCH D OF ROSHOLT	4963	1,113	32,649,314	1,113	29,236,332	953	1,582,088	910
SCH D OF D C EVEREST AREA (ROTHSCHILD)	4970	10,156	368,076,461	10,156	340,339,795	9,138	18,798,388	8,784
SCH D OF RUBICON J 6	4998	197	6,555,769	197	6,044,773	173	324,180	167
SCH D OF SAINT CROIX FALLS	5019	1,712	57,058,547	1,712	52,032,136	1,519	2,851,878	1,463
SCH D OF SAINT FRANCIS	5026	4,131	125,868,634	4,131	113,494,306	3,756	6,162,386	3,560
SCH D OF SALEM #7	5061	478	15,223,141	478	13,861,701	413	738,961	397
SCH D OF SALEM J 2	5068	1,390	51,261,269	1,390	47,857,881	1,234	2,585,046	1,189
SCH D OF WILMOT GRADE SCHOOL	5075	184	5,562,712	184	5,021,846	156	268,246	149
SCH D OF SAUK PRAIRIE	5100	5,294	179,950,210	5,294	165,588,166	4,672	9,014,063	4,467
SCH D OF SENECA	5124	490	10,777,867	490	8,929,496	391	476,150	362
SCH D OF SEVASTOPOL	5130	837	21,526,868	837	18,684,156	705	982,932	659
SCH D OF SHAMOUR COMMUNITY	5138	4,043	118,046,819	4,043	107,026,464	3,437	5,790,805	3,305
SCH D OF SHYRON J 11	5258	628	18,612,924	628	16,747,158	536	881,182	508
SCH D OF SHAWANO-GRESHAM	5264	7,234	212,308,320	7,234	187,866,120	6,264	10,196,342	5,902
SCH D OF SHEBOYGAN AREA	5271	11,962	388,904,005	11,962	353,020,848	10,723	19,183,785	10,295
SCH D OF SHEBOYGAN FALLS	5278	3,986	146,107,967	3,986	135,222,562	3,602	7,486,782	3,478
SCH D OF SHELL LAKE	5306	1,031	28,972,134	1,031	25,148,425	861	1,386,674	805
SCH D OF SHIOCTON	5348	1,378	43,803,809	1,378	39,872,223	1,228	2,150,119	1,200
SCH D OF SHOREWOOD	5355	6,471	361,776,811	6,471	348,894,731	5,933	20,447,798	5,741
SCH D OF SHULSBURG	5362	733	18,376,544	733	17,425,810	619	848,273	791
SCH D OF SILVER LAKE J 1	5369	967	34,809,391	967	32,508,710	864	1,741,373	828
SCH D OF SIREN	5374	1,041	23,374,392	1,041	19,396,035	851	1,017,384	801
SCH D OF SLINGER	5390	4,498	164,362,354	4,498	169,910,229	4,085	9,402,775	3,945
SCH D OF SOLON SPRINGS	5397	646	17,040,300	646	14,809,189	526	799,504	504
SCH D OF SOUTHSET	5432	1,414	50,571,238	1,414	47,157,001	1,267	2,586,224	1,237
SCH D OF SOUTH MILWAUKEE	5439	9,764	326,328,357	9,764	298,878,550	8,820	16,248,123	8,418
SCH D OF SOUTHERN DOOR	5457	3,005	85,060,859	3,005	75,223,131	2,561	4,077,717	2,439
SCH D OF SPARTA AREA	5460	5,399	144,021,944	5,399	125,846,681	4,667	6,666,382	4,418
SCH D OF SPENCER	5467	1,612	48,345,682	1,612	43,560,927	1,417	2,363,172	1,366
SCH D OF SPOONER	5474	3,610	91,905,896	3,610	79,549,913	2,963	4,261,970	2,784
SCH D OF RIVER VALLEY (SPRING GREEN)	5523	3,140	119,946,611	3,140	110,735,519	2,764	6,315,212	2,644
SCH D OF SPRING VALLEY	5536	904	30,190,829	904	27,426,458	786	1,320,553	755
SCH D OF STEVENS BOYD AREA	5593	1,801	60,377,322	1,801	53,248,046	1,512	1,740,226	1,420
SCH D OF STEVENS POINT AREA	5607	20,968	721,876,564	20,968	661,635,246	18,825	36,624,879	17,770
SCH D OF STOCKBRIDGE	5614	449	14,902,775	449	13,623,691	404	765,496	395
SCH D OF STOUGHTON AREA	5621	7,688	283,335,379	7,688	264,063,746	6,921	14,175,374	6,629
SCH D OF STRATFORD	5628	1,637	48,744,070	1,637	43,647,628	1,443	2,368,829	1,398
SCH D OF STURGEON BAY	5642	1,568	43,147,516	1,568	37,653,662	1,345	2,029,559	1,272
SCH D OF SUN PRAIRIE AREA	5656	4,962	184,265,462	4,962	171,734,270	4,457	9,309,841	4,340
SCH D OF SUPERIOR	5663	13,788	398,005,141	13,788	352,639,032	11,904	19,313,932	11,324

SCHOOL DISTRICT NAME	DIST NUMBER	RETURN COUNT	TOTAL AMOUNT	INCOME COUNT	NET TAXABLE AMOUNT	INCOME COUNT	NET TAX AMOUNT	NET TAX COUNT
SCH D OF SURING	5670	1,340	31,144,968	1,340	25,974,390	1,120	1,362,265	1,054
SCH D OF THORP	5726	1,316	30,366,543	1,316	25,492,282	1,100	1,348,517	1,036
SCH D OF THREE LAKES	5733	1,872	58,747,293	1,872	52,050,675	1,599	2,902,669	1,488
SCH D OF TIGERTON	5740	710	17,524,695	710	14,898,503	589	796,359	557
SCH D OF TOMAH AREA	5747	7,265	213,061,684	7,265	190,760,263	6,032	10,432,701	5,699
SCH D OF TOMAHAWK	5754	4,184	124,905,684	4,184	111,345,518	3,601	6,039,773	3,413
SCH D OF FLAMBEAU	5757	1,188	28,583,460	1,188	24,204,548	978	1,329,803	903
SCH D OF TURTLE LAKE	5810	1,088	27,539,195	1,088	23,728,414	944	1,266,324	899
SCH D OF TWIN LAKES #4	5817	579	18,468,533	579	16,812,151	498	905,870	480
SCH D OF TWO RIVERS	5824	3,080	95,480,306	3,080	82,036,618	2,701	4,761,863	2,607
SCH D OF UNION GROVE J 1	5859	2,247	78,077,838	2,247	72,321,662	2,038	3,962,904	1,975
SCH D OF VALDERS AREA	5866	2,300	74,881,219	2,300	68,485,169	2,053	3,744,268	1,991
SCH D OF VERONA AREA	5901	2,193	267,463,263	2,193	258,894,366	4,224	14,747,002	4,599
SCH D OF KICKAPOO AREA (VIOLA)	5960	755	19,298,149	755	16,298,398	625	913,134	585
SCH D OF VIROQUA AREA	5985	2,488	62,961,462	2,488	53,892,699	2,070	2,871,336	1,936
SCH D OF WABENO AREA	5992	1,329	31,592,473	1,329	26,669,889	1,069	1,438,685	1,009
SCH D OF WALWORTH J 1	6022	1,374	45,151,844	1,374	41,209,075	1,204	2,262,561	1,135
SCH D OF WASHBURN	6027	1,571	53,575,714	1,571	48,684,259	1,337	2,724,886	1,276
SCH D OF WASHINGTON	6069	619	16,656,541	619	14,843,275	510	802,775	483
SCH D OF WASHINGTON - CALDWELL	6104	278	11,243,773	278	10,497,708	252	571,886	245
SCH D OF WATERFORD J 1 (V)	6113	3,680	156,247,932	3,680	148,130,275	3,287	8,260,198	3,175
SCH D OF WATERLOO	6118	1,159	37,068,473	1,159	33,934,081	1,051	1,816,349	1,010
SCH D OF WATERTOWN	6125	11,977	380,568,312	11,977	362,770,761	10,668	18,522,931	10,228
SCH D OF WAUKESHA	6174	37,763	1,575,284,977	37,763	1,485,504,735	34,159	82,723,204	32,977
SCH D OF WAUKESHA COMMUNITY	6181	4,852	217,220,428	4,852	207,540,821	4,450	11,519,047	4,322
SCH D OF WAUPACA	6195	5,561	178,015,845	5,561	162,252,362	4,820	8,868,551	4,537
SCH D OF WAUPUN	6216	5,814	187,770,752	5,814	170,749,835	5,215	9,247,528	5,012
SCH D OF WAUSAU	6223	12,537	446,213,579	12,537	409,261,384	10,998	22,766,362	10,507
SCH D OF WAUSAUKEE	6230	1,674	39,294,769	1,674	32,944,010	1,390	1,726,295	1,307
SCH D OF WAUTOMA AREA	6237	2,927	72,471,514	2,927	61,705,082	2,401	3,289,972	2,227
SCH D OF WAWATOSA	6244	23,024	1,051,756,177	23,024	1,002,138,289	21,101	56,727,861	20,262
SCH D OF WAUZEEKA-STEUBEN	6251	572	13,731,217	572	11,836,065	452	646,240	427
SCH D OF WEBSTER	6293	1,955	47,475,689	1,955	40,182,155	1,625	4,760,731	1,536
SCH D OF WEST ALLIS	6300	31,104	971,084,905	31,104	888,387,578	28,258	47,609,729	26,818
SCH D OF WEST BEND	6307	18,458	715,176,110	18,458	668,489,756	16,646	36,837,707	15,951
SCH D OF WESTBY AREA	6321	2,240	62,514,871	2,240	55,065,231	1,907	2,944,458	1,803
SCH D OF WEST OF PERE	6328	1,696	65,997,377	1,696	61,673,683	1,484	2,812,600	1,375
SCH D OF WESTFIELD	6335	3,467	92,370,534	3,467	86,823,447	2,933	4,334,958	2,716
SCH D OF WESTON (IRONTON)	6354	984	23,800,748	984	20,415,433	836	1,058,625	793
SCH D OF WEST SALEM	6370	2,560	81,483,447	2,560	75,454,854	2,252	4,062,468	2,151
SCH D OF WEYAUWEGA-FREMONT	6384	2,228	71,768,007	2,228	65,131,658	1,959	3,557,887	1,884
SCH D OF WEYERHAEUSER AREA	6410	356	7,603,802	356	6,227,920	288	323,841	271
SCH D OF WHEATLAND J 1	6412	1,206	42,566,299	1,206	39,421,399	1,054	2,150,063	1,022
SCH D OF WHITEFLISH BAY	6419	6,597	523,818,122	6,597	513,924,376	6,054	30,758,009	5,892
SCH D OF WHITEHALL	6426	1,488	40,919,870	1,488	35,818,475	1,286	1,937,187	1,221
SCH D OF WHITE LAKE	6440	655	16,034,695	655	13,559,626	552	715,706	516
SCH D OF WHITEWATER	6461	5,108	161,607,280	5,108	146,491,020	4,473	7,997,8	



Legislative Fiscal Bureau

One East Main, Suite 301 • Madison, WI 53703 • (608) 266-3847 • Fax: (608) 267-6873

November 18, 1999

TO: Members
Joint Committee on Finance

FROM: Bob Lang, Director

SUBJECT: Department of Revenue Certification of Consumer Price Index

On November 11, 1999, the Department of Revenue (DOR) certified the percentage change in the Consumer Price Index (CPI) for use in the expenditure restraint program to the Co-chairs of the Joint Committee on Finance, as required by s. 79.05(2m) of the state statutes. Relative to this certification, no action by the Committee is required. Under the procedures established in state law, DOR certified that the average CPI between October, 1998, and September, 1999, increased by 1.9% compared to the average CPI for the prior twelve months.

The percentage change is used, in part, to determine whether municipalities will qualify for an expenditure restraint payment in 2001. Municipalities with a 1990(00) local purpose tax rate in excess of five mills will be eligible for a 2001 aid payment if they restrict the growth in their general fund budgets between 1999 and 2000 to a rate based in part on the change in the CPI. The rate equals the change in the CPI plus an adjustment based on growth in municipal property values. The property value adjustment is unique for each municipality and equals 60% of the percentage change in the municipality's equalized value due to new construction, net of any property demolished or removed. The adjustment cannot be less than 0%, nor more than 2%. Therefore, municipalities will have to limit the rate of increase in their 2000 budgets to 3.9%, or less, to receive a 2001 expenditure restraint payment. DOR calculates the allowable rate of increase for each municipality with a tax rate over five mills during the current year. At the same time that DOR certifies the change in the CPI, DOR notifies each of these municipalities of the allowable rate of increase for its budget so that the allowable rate is known at the time when municipal officials set their budgets.

If you have additional questions about this procedure, please contact our office.

RO/lah
Attachment



State of Wisconsin • DEPARTMENT OF REVENUE

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Tommy G. Thompson
Governor

Cate Zeuske
Secretary of Revenue

November 11, 1999

The Honorable Brian Burke, Co-Chair
Joint Committee on Finance
State Capitol, Room 316 South
Madison, WI 53702

The Honorable John Gard, Co-Chair
Joint Committee on Finance
State Capitol, Room 315 North
Madison, WI 53702

Dear Senator Burke and Representative Gard:

State law requires the Department of Revenue to certify annually to the Joint Committee on Finance the percentage change in the Consumer Price Index (CPI) used to determine a municipality's eligibility for a payment under the expenditure restraint program. The Department certifies that the percentage change for 2001 payments is 1.9%.

Sec. 79.05(1)(am), Wis. Stats., provides that the inflation factor for the expenditure restraint program be the average annual percentage change in the CPI for all urban consumers (CPI-U), U.S. city average, for the twelve months ending on September 30. The Department's certification of this percentage is required in sec. 79.05(2m).

Calculation of the inflation factor is shown in the attached table. If you have any questions about our calculation, please contact me.

Sincerely,

Cate Zeuske
Secretary of Revenue

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Attachment

**Consumer Price Index for All Urban Consumers (CPI-U)
U.S. City Average, All Items, Not Seasonally Adjusted
1982-84=100**

Source: Bureau of Labor Statistics, U.S. Department of Labor

				1997-98	1998-99
October				161.6	164.0
November				161.5	164.0
December				161.3	163.9
January				161.6	164.3
February				161.9	164.5
March				162.2	165.0
April				162.5	166.2
May				162.8	166.2
June				163.0	166.2
July				163.2	166.7
August				163.4	167.1
September				163.6	167.9
Average				162.4	165.5
% Change					1.9



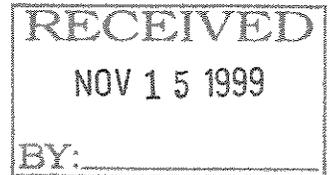
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Tommy G. Thompson
Governor

Cate Zeuske
Secretary of Revenue

November 11, 1999



The Honorable Brian Burke, Co-Chair
Joint Committee on Finance
State Capitol, Room 316 South
Madison, WI 53702

The Honorable John Gard, Co-Chair
joint Committee on Finance
State Capitol, Room 315 North
Madison, WI 53702

Dear Senator Burke and Representative Gard:

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Sincerely,

Cate Zeuske
Secretary of Revenue

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Attachment

Consumer Price Index for All Urban Consumers (CPI-U)
 U.S. City Average, All Items, Not Seasonally Adjusted
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				1997-98	1998-99
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April				162.5	166.2
May				162.8	166.2
June				163.0	166.2
July				163.2	166.7
August				163.4	167.1
September				163.6	167.9
Average				162.4	165.5
% Change					1.9



State of Wisconsin ● DEPARTMENT OF REVENUE

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Tommy G. Thompson
Governor

Cate Zeuske
Secretary of Revenue

December 21, 1999

Honorable Brian Burke
Co-Chair, Joint Committee on Finance
Room 316 South, State Capitol
Madison, WI 53702
(608) 266-8535

Honorable John Gard
Co-Chair, Joint Committee on Finance
Room 315 North, State Capitol
Madison, WI 53702
(608) 266-2343

Dear Senator Burke and Representative Gard:

On December 7, 1999 I sent you the department's plan for implementation of the Lottery retailer performance program. *1999 Wisconsin Act 9* requires that the Joint Committee on Finance approve the plan before funding for this program is released from unallotted reserve.

While our December 7th report presents the basics of our plan for the retailer performance program, I would like to take the opportunity to submit a more detailed plan that will answer some of the questions raised in a December 20th memo from Legislative Fiscal Bureau. Please look for an amended DOR plan for this program in January of the coming year.

Thank you.

Sincerely,


Cate Zeuske
Secretary

cc: Bob Lang, Legislative Fiscal Bureau



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Tommy G. Thompson
Governor

Cate Zeuske
Secretary of Revenue

January 31, 2000

The Honorable Brian Burke
Co-Chair, Joint Committee on Finance
State Capitol, Room 316 South
Madison, WI 53702

Dear Senator Burke:

A summary report containing 1998 individual income tax statistics for Wisconsin school districts, which the Department of Revenue is required by law to provide you, is enclosed.

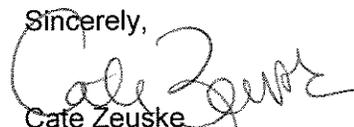
Sections 73.03 (29) and (30), Wis. Stats., require the Department to collect and analyze information from individual income tax filers concerning the school district in which they resided during the taxable year, and to notify the presiding officers of both houses of the Legislature and the co-chairs of the Joint Committee on Finance of the results of the analysis.

Space was provided on all individual income tax returns for taxpayers to indicate, using a four-digit code, the school district in which they resided. These codes conform to the codes used by the Department of Public Instruction. School district information was not requested of Homestead credit claimants unless the claimant also filed an individual income tax return. Also, nonresidents filing Wisconsin income tax returns were directed not to enter a school district code.

The error rate for the data is high, and only 79% of the 2,414,000 returns analyzed for the report had a valid school district number. The Department of Revenue is not able to edit the school district code because it would substantially slow the processing of income tax returns. The municipality of residence reported by the tax filer and the zip code on the return label are of limited usefulness in editing the school district codes. School districts typically encompass several municipalities and zip codes, and a single municipality or zip code area may lie in more than one school district. Further, there is a high incidence of tax filer error in the reporting of the municipality of residence.

If you have any questions about the summary report, please let me know.

Sincerely,



Cate Zeuske
Secretary of Revenue

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Enclosure

WISCONSIN SCHOOL DISTRICT STATISTICS FOR 1998
SUMMARY BY SCHOOL DISTRICT

This report summarizes, by school district, income tax information of the taxfilers who indicated on their 1998 income tax returns that they resided in a given school district.

Care should be exercised in using these data, since there are several problems inherent in the use of income tax data for measuring the ability to pay of school district property owners. First, the school district income information does not include the income of individuals who do not file tax returns because their income falls below the minimum filing requirements or because they do not have tax refunds.

Second, the income shown on the tax return excludes other sources of income that are either fully or partially exempt from tax (e.g. social security, public assistance, unemployment compensation). Thus, the income data from tax returns provided for school districts may understate the income of some districts.

Third, the income information does not include the income of nonresident property owners in the district, nor does it include the income of corporations located in the school districts.

The following is an explanation of the document's column headings.

<u>COLUMN HEADING</u>	<u>EXPLANATION</u>
School District Name	Name of school district as used by the Department of Public Instruction
District Number	Code number of school district as used by the Department of Public Instruction.
Return Count	The number of income tax returns that indicated a school district code regardless of whether or not they reported any income. (Husband and wife filing a joint return are counted as one return).
Total Income - Amount	The dollar total of all Wisconsin income reported by taxpayers to a school district before subtracting the standard deduction.
Total Income - Count	The number of tax returns by school district which reported Wisconsin total income (or loss).
Net Taxable Income - Amount	The dollar total of all Wisconsin taxable income after subtracting the standard deduction as determined by taxpayers of a school district. To be included, individual taxable income must be greater than \$0.

Net Taxable Income - Count

The number of tax returns for a school district which reported Wisconsin taxable income greater than \$0.

Net Tax - Amount

The dollar total of the net tax determined after subtracting the dependent credit, senior citizen credit, itemized deduction credit, school property tax credit, working families credit and married couple credit. Such net tax determination is before the minimum tax, sales tax due on out-of-state purchases, endangered resources donation, penalties on retirement plans, taxes withheld, estimated tax payments, earned income credit, Farmland Preservation Credit, income tax paid to another state, Homestead Credit and farmland tax relief credit.

Net Tax - Count

The number of tax returns for which net tax was greater than \$0.

ROW HEADING (At End of Report)

School Code/Tax District Mismatch

Data pertaining to those tax returns which did not indicate a correct school district.

State Total (Valid Codes Only)

Statewide totals of all of the columns for school districts that met or exceeded the validity criteria established by representatives of the Departments of Revenue, Administration and Public Instruction, and the Legislative Fiscal Bureau.

State Total (All Records)

Statewide totals of all of the columns for records--this is the sum of the school code/tax district mismatch and the state total (valid codes).

This report can be found on the Department of Revenue website: www.dor.state.wi.us. Copies are also available from the Wisconsin Department of Revenue, Division of Research and Analysis, 125 S. Webster Street, P.O. Box 8933, Madison, WI 53708-8933; telephone (608) 266-2700.

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WISCONSIN SCHOOL DISTRICT SUMMARY STATISTICS FOR 1998

SCHOOL DISTRICT NAME	DIST NUMBER	RETURN COUNT	TOTAL INCOME AMOUNT	INCOME COUNT	NET TAXABLE INCOME AMOUNT	INCOME COUNT	NET TAX AMOUNT	NET TAX COUNT
SCH D OF ABBOTSFORD	0007	1,019	37,415,787	1,019	34,143,274	842	1,886,685	725
SCH D OF ADAMS FRIENDSHIP AREA	0014	4,137	100,591,635	4,137	85,384,052	3,352	4,244,194	2,746
SCH D OF ALBANY	0063	745	23,225,548	745	21,041,351	656	1,067,794	587
SCH D OF ALGOMA	0070	2,125	66,855,031	2,125	60,434,470	1,810	3,147,950	1,622
SCH D OF ALMA	0084	301	8,760,276	301	7,856,429	241	408,566	215
SCH D OF ALMA CENTER	0091	900	21,800,305	900	18,746,929	740	925,107	621
SCH D OF ALMOND-BANCROFT	0105	662	19,973,885	662	17,951,849	532	960,289	465
SCH D OF ALTOONA	0112	1,151	31,740,073	1,151	27,984,316	951	1,425,613	862
SCH D OF AMERY	0119	2,630	88,460,406	2,630	80,737,998	2,244	4,163,151	1,968
SCH D OF TOMORROW RIVER (AMHERST)	0126	1,588	51,542,835	1,588	47,084,213	1,347	2,428,001	1,255
SCH D OF ANTIGO	0130	6,630	200,821,281	6,630	178,222,882	5,576	9,254,264	4,816
SCH D OF APPLETON AREA	0147	20,427	769,978,284	20,427	715,780,651	17,351	37,442,886	16,526
SCH D OF ARCADIA	0154	1,496	48,575,410	1,496	42,536,139	1,447	2,324,275	1,288
SCH D OF ARGON	0161	559	14,793,825	559	13,020,427	480	649,752	424
SCH D OF ASHLAND	0170	4,990	141,148,602	4,990	125,361,636	4,030	6,491,593	3,434
SCH D OF ASHWAUBENON	0182	6,244	267,770,745	6,244	253,144,319	5,573	13,559,870	5,242
SCH D OF ATHENS	0196	1,057	30,207,036	1,057	26,897,452	900	1,359,536	778
SCH D OF AUBURNDALE	0203	1,431	41,577,234	1,431	37,078,359	1,227	1,927,425	1,088
SCH D OF AUGUSTA	0217	961	22,879,159	961	19,430,245	784	953,886	669
SCH D OF BALDWIN-WOODVILLE AREA	0231	2,262	82,736,200	2,262	76,515,526	2,006	3,986,338	1,818
SCH D OF UNITY (HILLTOWN)	0238	2,108	59,696,258	2,108	52,932,397	1,771	2,718,070	1,532
SCH D OF BANGOR	0245	1,180	36,199,974	1,180	32,485,403	1,044	1,628,827	931
SCH D OF BARABOO	0280	7,702	257,668,731	7,702	235,388,956	6,613	12,065,273	5,897
SCH D OF BARNEVELD	0287	553	27,841,295	553	21,581,019	490	1,104,529	469
SCH D OF BARRON AREA	0308	3,159	83,431,681	3,159	72,507,662	2,688	3,455,467	2,342
SCH D OF BAYFIELD	0315	1,199	30,308,714	1,199	26,361,010	868	1,351,415	716
SCH D OF BEAVER DAM	0336	8,483	303,408,630	8,483	279,718,521	7,484	14,504,589	6,738
SCH D OF BELLEVILLE	0350	1,497	55,460,879	1,497	52,089,094	1,334	2,614,758	1,224
SCH D OF BELMONT COMMUNITY	0364	655	17,732,134	655	15,637,691	536	800,244	473
SCH D OF BELOIT	0413	6,911	204,768,855	6,911	182,974,361	5,952	9,406,273	5,316
SCH D OF BELOIT TURNER	0422	1,119	40,659,513	1,119	37,760,247	958	1,937,954	881
SCH D OF BENTON	0427	474	12,235,122	474	10,799,740	379	546,848	331
SCH D OF BERLIN AREA	0434	3,338	103,089,515	3,338	92,912,068	2,840	4,761,844	2,542
SCH D OF BIRCHWOOD	0441	626	15,814,025	626	13,580,683	515	672,307	408
SCH D OF WISCONSIN HEIGHTS (BLK EARTH)	0469	1,801	74,700,806	1,801	70,223,170	1,607	3,686,539	1,495
SCH D OF BLACK RIVER FALLS	0476	4,069	129,415,122	4,069	117,001,480	3,273	6,202,089	2,831
SCH D OF BLAIR TAYLOR	0485	1,213	36,305,456	1,213	32,010,909	1,009	1,628,091	892
SCH D OF PECA TONICA AREA (BLANCHRDVLE)	0490	1,643	38,325,453	1,643	34,793,372	1,484	1,048,226	892
SCH D OF BLOOMER	0497	2,204	68,238,021	2,204	61,278,473	1,883	3,189,348	1,656
SCH D OF BONDIE	0602	1,893	60,026,456	1,893	54,015,417	1,633	2,775,504	1,425
SCH D OF BOSCOBEL AREA	0609	1,885	49,085,710	1,885	42,552,250	1,562	2,187,871	1,342
SCH D OF BOULDER JUNCTION J 1	0616	1,335	49,332,970	1,335	45,302,705	1,158	2,423,858	962
SCH D OF BOWLER	0623	555	12,260,912	555	10,340,068	439	509,694	371
SCH D OF BOYCEVILLE COMMUNITY	0637	1,262	33,663,867	1,262	29,722,886	1,052	1,500,046	905
SCH D OF BRIGHTON #1	0657	267	9,584,513	267	8,825,807	223	463,833	197
SCH D OF BRILLIANT	0658	1,765	69,076,509	1,765	59,394,366	1,546	3,093,114	1,418
SCH D OF BRISTOL #1	0665	591	23,350,064	591	21,792,772	507	1,169,187	461
SCH D OF BRODHEAD	0700	2,111	67,348,029	2,111	61,346,664	1,834	3,123,306	1,636
SCH D OF ELMBROOK (BROOKFIELD)	0716	8,002	65,292,810	8,002	52,667,816	6,954	36,299,077	9,480
SCH D OF BROWN DEER	0721	5,622	238,064,990	5,622	226,196,209	4,814	11,832,985	4,601
SCH D OF BRUCE	0735	1,110	27,218,510	1,110	23,330,591	884	1,192,942	751

WISCONSIN SCHOOL DISTRICT SUMMARY STATISTICS FOR 1998

SCHOOL DISTRICT NAME	DIST NUMBER	RETURN COUNT	TOTAL INCOME AMOUNT	INCOME COUNT	NET TAXABLE INCOME AMOUNT	INCOME COUNT	NET TAX AMOUNT	NET TAX COUNT
SCH D OF BURLINGTON AREA	0777	9,166	365,528,626	9,166	342,894,708	8,095	17,865,121	7,425
SCH D OF BUTTERNUT	0840	576	15,766,792	576	13,840,399	474	713,649	409
SCH D OF CADOTT COMMUNITY	0870	1,487	41,060,918	1,487	35,975,266	1,240	1,837,149	1,082
SCH D OF CAMBRIA-FRIESLAND	0882	660	19,025,721	660	16,844,017	562	844,543	500
SCH D OF CAMBRIDGE	0896	1,729	59,626,141	1,729	54,793,372	1,484	2,753,108	1,349
SCH D OF CAMERON	0903	1,297	35,123,991	1,297	30,929,857	1,080	1,540,243	979
SCH D OF CAMPBELLSPORT	0910	3,124	109,750,293	3,124	101,230,848	2,724	5,253,158	2,494
SCH D OF CASHION	0980	877	25,182,685	877	20,187,884	730	5,016,704	603
SCH D OF CASSVILLE	0994	877	22,088,175	877	19,492,921	710	1,016,174	585
SCH D OF CEDARBURG	1015	2,790	122,628,221	2,790	116,068,755	2,397	6,158,275	2,211
SCH D OF CEDAR GROVE-BELGIUM AREA	1029	2,001	76,357,890	2,001	71,776,329	1,788	3,622,195	1,670
SCH D OF CHETEK	1078	2,283	62,420,204	2,283	54,585,680	1,906	2,762,384	1,614
SCH D OF CHILTON	1085	2,653	90,684,988	2,653	82,979,405	2,324	4,356,371	2,084
SCH D OF CHIPPEWA FALLS AREA	1092	11,154	377,197,645	11,154	343,969,261	9,774	18,002,892	8,721
SCH D OF CLAYTON	1120	554	15,591,339	554	13,717,188	473	704,506	406
SCH D OF CLEAR LAKE	1127	1,065	30,522,226	1,065	27,133,782	907	1,376,484	793
SCH D OF CLINTON COMMUNITY	1134	2,095	76,407,565	2,095	70,909,312	1,827	3,691,349	1,641
SCH D OF CLINTONVILLE	1141	3,609	105,949,649	3,609	94,682,347	3,113	4,820,158	2,728
SCH D OF COCHRANE-FOUNTAIN CITY	1155	2,004	61,373,267	2,004	55,617,046	1,766	3,849,557	1,658
SCH D OF COLBY	1162	2,274	63,609,928	2,274	56,132,388	1,933	2,842,437	1,672
SCH D OF COLEMAN	1169	1,848	53,759,728	1,848	47,513,732	1,584	2,462,838	1,389
SCH D OF COLFAX	1176	1,145	34,840,642	1,145	31,040,202	993	1,578,176	874
SCH D OF COLUMBUS	1183	3,087	108,097,024	3,087	99,643,407	2,718	5,060,429	2,430
SCH D OF CORNELL	1204	951	25,347,634	951	22,092,679	793	1,134,217	692
SCH D OF CRANDON	1218	2,100	54,250,422	2,100	46,601,028	1,663	2,380,444	1,361
SCH D OF CRIVITZ	1232	1,955	53,096,761	1,955	46,195,290	1,642	2,553,906	1,386
SCH D OF CUBA CITY	1246	2,048	63,630,311	2,048	57,366,094	1,783	2,953,899	1,592
SCH D OF CUDAHY	1253	8,602	280,737,907	8,602	256,076,443	7,751	12,942,829	6,858
SCH D OF CUMBERLAND	1260	2,356	67,988,259	2,356	60,391,031	1,976	3,069,174	1,723
SCH D OF DARLINGTON COMMUNITY	1295	1,666	48,574,608	1,666	43,182,069	1,426	2,188,493	1,236
SCH D OF DEERFIELD COMMUNITY	1301	1,671	46,391,144	1,671	42,304,337	1,451	1,605,041	1,051
SCH D OF DEERFIELD AREA	1316	6,560	280,831,261	6,560	267,280,337	5,788	11,700,981	5,326
SCH D OF KETTLE MORAINE (DELAFIELD)	1376	7,111	428,543,813	7,111	415,511,185	6,244	22,499,430	2,888
SCH D OF DELAVAN-DARIEN	1380	6,097	200,806,440	6,097	182,781,822	5,334	9,226,993	4,658
SCH D OF DENMARK	1407	2,818	98,606,291	2,818	91,376,743	2,505	4,741,359	2,333
SCH D OF DE PERE	1414	4,772	199,713,029	4,772	188,391,640	4,175	9,975,285	3,923
SCH D OF DE SOTO AREA	1421	1,573	45,225,123	1,573	40,263,886	1,348	2,048,453	1,159
SCH D OF DODGEVILLE	1428	2,882	97,295,212	2,882	88,622,274	2,537	4,518,204	2,264
SCH D OF DOVER #1	1449	267	8,892,166	267	8,123,135	237	418,939	218
SCH D OF DRUMMOND	1491	1,658	46,587,892	1,658	40,778,941	1,351	2,057,326	1,124
SCH D OF DURAND	1499	2,255	67,809,754	2,255	60,495,589	1,892	3,144,222	1,649
SCH D OF NORTHLAND PINES (EAGLE RIVER)	1526	4,983	144,769,015	4,983	127,038,065	4,129	6,400,382	3,442
SCH D OF EAST TROY COMMUNITY	1540	4,045	168,578,776	4,045	159,105,040	3,569	8,309,510	3,311
SCH D OF EAU CLAIRE AREA	1554	29,325	1,075,998,327	29,325	990,573,508	25,543	52,568,461	22,584
SCH D OF EDGAR	1561	1,166	34,610,234	1,166	31,030,715	1,028	1,593,611	930
SCH D OF EDGERTON	1568	3,983	136,589,775	3,983	126,635,766	3,538	6,505,813	3,107
SCH D OF EDWARDS	1582	1,116	28,969,650	1,116	24,857,357	925	1,238,799	745
SCH D OF ELEVA-STRUM	1600	1,385	40,030,085					

SCHOOL DISTRICT NAME	DIST NUMBER	RETURN COUNT	TOTAL INCOME AMOUNT	INCOME COUNT	NET TAXABLE INCOME AMOUNT	INCOME COUNT	NET TAX AMOUNT	NET TAX COUNT
SCH D OF ELLSWORTH COMMUNITY	1659	4,078	138,716,541	4,078	127,838,575	3,580	6,634,243	3,275
SCH D OF ELMWOOD	1666	728	21,900,226	728	19,543,595	635	1,016,102	566
SCH D OF ELMWOOD	1666	728	21,900,226	728	19,543,595	635	1,016,102	566
SCH D OF ELROY-KENDALL-WILTON	1673	1,739	53,895,092	1,739	48,286,395	1,429	2,592,595	1,205
SCH D OF ERIN	1687	346	16,538,168	346	15,837,155	301	831,711	281
SCH D OF EVANSVILLE COMMUNITY	1694	2,687	96,253,675	2,687	89,863,618	2,397	4,520,218	2,206
SCH D OF FALL CREEK	1729	1,069	32,361,247	1,069	28,967,089	933	1,444,534	810
SCH D OF FALL RIVER	1736	716	28,863,245	716	27,002,180	634	1,436,626	582
SCH D OF FENNIMORE COMMUNITY	1813	1,751	51,314,664	1,751	46,527,309	1,445	2,390,908	1,244
SCH D OF LAC DU FLAMBEAU #1	1848	925	19,766,670	925	17,303,095	573	877,922	456
SCH D OF FLORENCE	1855	2,004	57,769,024	2,004	51,345,849	1,652	2,627,167	1,411
SCH D OF FOND DU LAC	1862	11,050	357,817,754	11,050	325,156,059	9,609	16,765,171	8,756
SCH D OF FONTANA J 3	1870	264	8,072,574	264	7,340,055	214	377,214	189
SCH D OF FORT ATKINSON	1883	7,152	255,663,619	7,152	235,678,927	6,329	12,113,712	5,738
SCH D OF FOX POINT J 2	1890	749	51,521,524	749	50,237,943	662	2,831,118	613
SCH D OF MAPLE DALE-INDIAN HILL	1897	305	19,103,853	305	18,630,438	252	1,060,680	237
SCH D OF FRANKLIN PUBLIC	1900	4,486	195,799,288	4,486	189,744,568	3,963	9,749,960	3,693
SCH D OF FREDERIC	1939	1,413	38,285,054	1,413	33,539,862	1,181	1,708,365	1,022
SCH D OF NORTHERN OZAUKEE	1945	1,621	64,751,664	1,621	61,399,055	1,423	3,175,785	1,320
SCH D OF FREEDOM AREA	1953	2,556	98,967,821	2,556	93,772,910	2,18	4,831,745	2,060
SCH D OF GALESVILLE-ETTRICK	2009	2,954	92,687,771	2,954	85,356,321	2,568	4,309,503	2,290
SCH D OF NORTH CRAWFORD	2016	938	20,756,080	938	17,246,120	750	847,461	586
SCH D OF GENEVA J 4	2044	94	3,105,259	94	2,849,137	84	146,425	74
SCH D OF GENEVA CITY J 2	2051	484	14,587,202	484	13,169,733	404	644,545	374
SCH D OF GERMANTOWN	2058	9,367	451,382,411	9,367	432,641,519	8,449	22,791,841	7,965
SCH D OF GREAT LAKES AREA	2114	2,731	105,295,145	2,731	97,613,145	2,332	5,078,189	2,037
SCH D OF GILLET	2128	1,663	49,426,007	1,663	43,672,429	1,401	2,235,777	1,193
SCH D OF GILMAN	2135	991	25,885,377	991	22,495,208	811	1,151,304	681
SCH D OF GILMANTON	2142	383	8,230,624	383	8,857,963	303	354,277	245
SCH D OF GLENDALE-RIVER HILLS	2184	4,475	222,437,318	4,475	213,365,884	4,045	11,513,481	3,703
SCH D OF GLENWOOD CITY	2198	1,170	34,051,162	1,170	30,323,722	1,010	1,548,689	889
SCH D OF GLIDDEN (JACOBS)	2205	665	14,722,157	665	13,183,082	571	588,052	473
SCH D OF GOODMAN-ARMSTRONG	2212	511	12,721,747	511	10,933,267	421	555,039	355
SCH D OF GRAFTON	2217	2,624	110,925,045	2,624	104,458,303	2,277	5,503,426	2,095
SCH D OF GRANTON AREA	2253	1,919	57,965,711	1,919	51,818,308	1,661	2,674,907	1,490
SCH D OF GRANTSBURG	2253	1,919	57,965,711	1,919	51,818,308	1,661	2,674,907	1,490
SCH D OF BLACK HAWK (GRATIOT)	2240	881	22,593,189	881	19,797,086	734	1,004,542	617
SCH D OF GREAT LAKES AREA	2289	64,163	2,455,387,158	64,163	2,279,356,509	56,902	120,033,063	51,535
SCH D OF GREENDALE	2296	7,464	369,972,071	7,464	353,129,907	6,687	19,221,985	6,090
SCH D OF GREENFIELD	2303	13,150	479,772,186	13,150	445,613,495	12,017	23,001,471	10,810
SCH D OF GREEN LAKE	2310	1,011	36,591,562	1,011	33,707,561	858	1,797,095	761
SCH D OF GREENWOOD	2394	843	22,449,575	843	19,660,222	700	1,005,905	607
SCH D OF HAMILTON (LISBON)	2420	4,200	174,058,089	4,200	164,229,166	3,672	8,423,547	3,428
SCH D OF SAINT CROIX CENTRAL (HAMMOND)	2422	1,823	67,539,506	1,823	63,785,091	1,606	3,206,651	1,487
SCH D OF HARTFORD J 1	2443	6,224	254,622,048	6,224	232,718,670	5,589	12,692,899	5,145
SCH D OF HARTLAND-LAKESIDE J3	2460	2,128	89,354,919	2,128	82,406,835	1,822	4,416,874	1,726
SCH D OF HAYWARD COMMUNITY	2478	4,875	13,074,779	4,875	11,721,488	3,683	6,031,204	3,069
SCH D OF SOUTHWESTERN WISCONSIN (HZ GR)	2485	1,379	43,025,082	1,379	38,945,353	1,205	2,047,170	1,045
SCH D OF HERMAN #22	2523	276	9,192,403	276	8,388,581	247	430,039	216
SCH D OF HILTON	2527	582	16,302,022	582	14,658,376	496	738,744	438
SCH D OF HILBERT	2534	1,146	49,393,582	1,146	40,231,843	1,007	2,110,723	925
SCH D OF HILLSBORO	2541	1,242	33,452,844	1,242	29,114,000	1,003	1,478,118	847

SCHOOL DISTRICT NAME	DIST NUMBER	RETURN COUNT	TOTAL INCOME AMOUNT	INCOME COUNT	NET TAXABLE INCOME AMOUNT	INCOME COUNT	NET TAX AMOUNT	NET TAX COUNT
SCH D OF HOLMEN	2562	4,436	153,580,011	4,436	141,556,232	3,896	7,086,279	3,590
SCH D OF HORTON	2578	2,941	106,609,743	2,941	98,967,166	2,636	5,097,463	2,437
SCH D OF HORTONVILLE	2583	4,633	206,447,211	4,633	196,519,026	4,142	10,232,369	3,903
SCH D OF HOWARD-SUAMICO	2604	5,988	249,238,208	5,988	231,493,179	5,334	11,980,838	4,999
SCH D OF HOWARDS GROVE	2605	1,713	67,699,745	1,713	63,827,671	1,524	3,287,390	1,417
SCH D OF HUDSON	2611	9,024	448,320,068	9,024	431,300,832	8,119	22,958,375	7,685
SCH D OF HURLEY	2618	1,962	50,011,924	1,962	43,073,099	1,635	2,224,248	1,364
SCH D OF HUSTISFORD	2625	971	35,856,880	971	33,325,583	848	1,728,621	783
SCH D OF INDEPENDENCE	2632	1,045	26,464,703	1,045	22,928,256	889	1,146,754	71
SCH D OF IOLA-SCANDINAVIA	2639	1,604	33,322,925	1,604	28,506,393	1,383	2,505,452	1,224
SCH D OF IOWA-GRAND	2646	1,570	42,433,207	1,570	37,471,492	1,322	1,916,684	1,163
SCH D OF ITHACA	2660	301	7,226,137	301	6,640,705	263	326,589	236
SCH D OF JAMESVILLE	2695	24,219	94,725,713	24,219	87,611,487	21,650	46,297,555	19,563
SCH D OF JEFFERSON	2702	5,154	171,239,936	5,154	156,788,012	4,556	7,992,577	4,129
SCH D OF JOHNSON CREEK	2730	1,132	44,784,644	1,132	41,757,255	1,016	2,222,362	938
SCH D OF JUD (JEFFERSON)	2737	223	5,724,841	223	5,062,568	186	562,928	156
SCH D OF DODDLAND (JUNEAU)	2744	2,379	76,482,141	2,379	69,706,136	2,085	3,546,476	1,889
SCH D OF KAUKAUNA AREA	2758	8,344	314,256,718	8,344	292,361,146	7,430	15,204,117	6,849
SCH D OF KENOSHA	2793	46,861	1,732,760,527	46,861	1,607,756,111	41,583	83,225,178	37,174
SCH D OF KEWASKUM	2800	4,439	166,734,955	4,439	158,265,536	3,933	8,108,864	3,612
SCH D OF KEWAUNEE	2814	2,932	91,799,072	2,932	82,902,434	2,555	4,253,244	2,269
SCH D OF KIEL AREA	2828	3,308	116,616,248	3,308	107,718,729	2,926	5,626,335	2,681
SCH D OF KIMBERLY AREA	2835	4,238	161,602,141	4,238	151,136,927	3,814	7,761,667	3,522
SCH D OF KOHLER	2842	348	20,166,161	348	19,445,145	296	1,094,714	279
SCH D OF LA CROSSE	2849	12,746	386,950,940	12,746	345,584,279	11,167	17,532,389	9,824
SCH D OF LADYSMITH-HAWKINS	2856	2,342	62,313,588	2,342	54,213,985	1,975	2,749,503	1,719
SCH D OF LA FARGE	2863	494	11,747,204	494	9,882,913	408	485,755	330
SCH D OF LAKE GENEVA J 1	2865	5,582	200,959,819	5,582	186,194,678	4,842	9,676,728	4,319
SCH D OF LAKE HOLCOMBE	2891	521	12,164,298	521	10,224,226	427	500,239	355
SCH D OF LAKE MILLS AREA	2898	2,978	111,820,268	2,978	104,148,617	2,638	5,333,729	2,420
SCH D OF LANCASTER COMMUNITY	2912	2,438	73,051,332	2,438	65,334,553	2,074	3,376,649	1,818
SCH D OF LAONA	2940	705	17,795,605	705	16,359,478	557	844,214	479
SCH D OF LENA	2961	981	27,261,162	981	24,376,226	842	1,251,467	731
SCH D OF LINN J 4	3087	84	2,869,025	84	2,661,859	68	139,396	62
SCH D OF LINN J 6	3094	61	2,465,424	61	2,325,114	51	160,043	43
SCH D OF RICHMOND	3122	358	17,916,559	358	17,179,412	304	912,527	289
SCH D OF LITTLE CHUTE AREA	3169	1,934	67,934,231	1,934	62,144,608	1,706	3,212,365	1,202
SCH D OF LODI	3150	3,556	140,199,421	3,556	131,431,325	3,176	6,489,589	2,907
SCH D OF LOMIRA	3171	913	82,265,111	913	75,844,950	2,201	4,290,053	2,040
SCH D OF LUCK	3213	1,182	22,960,159	1,182	20,886,676	761	1,177,381	643
SCH D OF LUXEMBURG-CASCO	3220	3,452	122,939,307	3,452	113,726,517	3,034	5,922,456	2,767
SCH D OF MADISON METROPOLITAN	3269	72,854	2,874,601,241	72,854	2,688,368,431	65,842	142,790,235	60,103
SCH D OF MANAWA	3276	1,799	64,885,832	1,799	59,389,948	1,557	3,189,695	1,368
SCH D OF MANITOWOC	3290	17,697	640,714,160	17,697	589,907,517	15,628	31,287,233	14,060
SCH D OF MAPLE	3297	2,457	74,083,654	2,457	66,033,321	2,121	3,403,596	1,810
SCH D OF MARATHON CITY	3304	1,792	82,721,827	1,792	77,776,896	1,575	4,170,482	1,425
SCH D OF MARINETTE	3311	6,668	204,178					

SCHOOL DISTRICT NAME	DIST NUMBER	RETURN COUNT	TOTAL INCOME AMOUNT	INCOME COUNT	NET TAXABLE INCOME AMOUNT	INCOME COUNT	NET TAX AMOUNT	NET TAX COUNT
SCH D OF MARSHFIELD	3339	11,955	462,173,105	11,955	428,145,087	10,419	23,061,870	9,358
SCH D OF MAUSTON	3340	3,786	103,781,352	3,786	97,145,754	3,156	4,630,194	2,752
SCH D OF MAYVILLE	3347	3,044	108,025,322	3,044	100,309,590	2,705	5,150,230	4,438
SCH D OF MC FARLAND	3381	3,763	183,681,389	3,763	176,129,547	3,333	9,281,966	2,141
SCH D OF MEDFORD AREA	3409	5,592	175,639,511	5,592	159,024,487	4,832	8,219,897	4,270
SCH D OF MELLIN	3427	843	21,804,282	843	18,952,919	691	971,721	606
SCH D OF MELROSE-MINDORO	3428	1,262	34,184,149	1,262	30,061,510	1,071	1,526,375	914
SCH D OF MENASHA	3430	9,727	346,556,279	9,727	319,367,589	8,726	16,634,098	7,935
SCH D OF MENOMINEE INDIAN	3434	1,121	17,172,895	1,121	13,903,829	592	675,255	462
SCH D OF MENOMONEE FALLS	3437	5,551	228,909,058	5,551	214,971,015	4,995	11,143,941	4,589
SCH D OF MENOMONIE AREA	3444	7,763	240,707,428	7,763	217,238,924	6,658	11,119,712	5,779
SCH D OF MEQUON-THIENSVILLE	3479	4,291	235,434,581	4,291	226,715,982	3,661	12,488,719	3,377
SCH D OF MERCER	3484	770	18,141,196	770	15,424,928	631	1,745,991	495
SCH D OF MERRILL AREA	3500	8,904	295,817,434	8,904	268,648,252	7,720	13,833,781	6,289
SCH D OF SMALLWOOD	3510	1,752	8,856,185	1,752	7,677,829	124	419,094	116
SCH D OF NORTH LAKE	3514	763	12,859,252	763	11,959,951	252	645,980	216
SCH D OF MERTON COMMUNITY	3528	763	35,877,555	763	34,071,368	643	1,783,852	612
SCH D OF STONE BANK	3542	407	19,562,077	407	18,688,621	363	990,603	341
SCH D OF MIDDLETON-CROSS PLAINS	3549	7,098	345,723,684	7,098	330,315,498	6,388	17,855,971	6,060
SCH D OF MILTON	3612	4,819	194,419,310	4,819	182,801,514	4,229	9,528,950	3,929
SCH D OF MILWAUKEE	3619	251,761	7,248,958,548	251,761	6,448,981,965	218,581	328,949,637	189,313
SCH D OF MINERAL POINT	3633	1,515	45,474,391	1,515	40,724,064	1,298	2,039,232	1,139
SCH D OF MINOCQUA J 1	3640	3,399	123,059,998	3,399	112,427,469	2,866	5,860,068	2,445
SCH D OF NORTHWOOD (MINONG)	3654	1,173	34,621,737	1,173	30,447,914	977	1,577,523	823
SCH D OF MISHICOT	3661	2,259	75,442,079	2,259	68,972,046	1,952	3,405,841	1,782
SCH D OF MONDOVI	3668	1,858	52,955,611	1,858	46,761,044	1,553	2,381,045	1,350
SCH D OF MONONA GROVE	3675	3,986	169,925,940	3,986	161,294,393	3,585	8,262,667	3,380
SCH D OF MONROE	3682	6,992	241,935,129	6,992	221,679,029	5,956	11,700,758	5,766
SCH D OF MONTICELLO	3689	2,090	55,295,684	2,090	47,881,452	1,764	7,422,922	1,519
SCH D OF MONTICELLO	3696	776	23,767,587	776	21,377,372	679	1,097,932	612
SCH D OF MORGAN	3787	4,395	165,213,357	4,395	153,596,100	3,864	8,004,388	3,544
SCH D OF MOUNT HOREB AREA	3794	3,881	162,616,690	3,881	153,537,305	3,481	7,953,544	3,209
SCH D OF MUKWONAGO	3822	9,582	445,667,855	9,582	426,766,095	8,442	22,410,223	7,996
SCH D OF RIVERDALE (MUSCODA)	3850	1,750	45,992,794	1,750	39,870,216	1,479	2,037,846	1,291
SCH D OF MUSKEGO-NORWAY	3857	4,616	193,652,092	4,616	183,383,408	4,035	9,437,303	3,798
SCH D OF LAKE COUNTRY	3862	1,063	67,603,033	1,063	65,929,330	931	3,699,930	852
SCH D OF Necedah AREA	3871	1,427	36,990,601	1,427	31,149,787	1,167	1,549,500	976
SCH D OF NEENAH	3892	17,085	789,232,829	17,085	748,501,013	15,339	40,118,893	14,143
SCH D OF NETTLEVILLE	3899	2,549	68,799,512	2,549	60,810,140	2,127	3,034,540	1,814
SCH D OF NEKOOSA	3906	2,062	64,335,213	2,062	57,915,847	1,788	2,983,603	1,580
SCH D OF NEOSHIO J 3	3913	570	20,237,414	570	18,739,166	495	955,953	459
SCH D OF NEW AUBURN	3928	585	14,071,165	585	11,973,266	499	593,434	480
SCH D OF NEW BERLIN	3925	6,320	288,485,986	6,320	274,704,572	5,552	14,570,987	5,187
SCH D OF NEW GLARUS	3934	1,377	46,671,878	1,377	42,704,792	1,223	2,148,013	1,069
SCH D OF NEW HOLSTEIN	3941	3,758	125,505,915	3,758	115,485,432	3,303	6,024,657	3,014
SCH D OF NEW LISBON	3948	1,528	40,288,661	1,528	35,132,583	1,254	1,803,660	1,064
SCH D OF NEW LONDON	3955	5,450	185,887,958	5,450	170,896,957	4,806	8,777,190	4,365
SCH D OF NEW RICHMOND	3962	4,849	181,619,744	4,849	169,564,827	4,291	8,821,888	3,925
SCH D OF NIAGARA	3969	658	19,917,927	658	17,878,044	559	919,824	501
SCH D OF NORRIS (VERNON)	3976	7	134,649	7	104,331	7	5,199	6
SCH D OF NORTH FOND DU LAC	3983	3,065	99,514,296	3,065	91,053,688	2,675	4,647,262	2,440

SCHOOL DISTRICT NAME	DIST NUMBER	RETURN COUNT	TOTAL INCOME AMOUNT	INCOME COUNT	NET TAXABLE INCOME AMOUNT	INCOME COUNT	NET TAX AMOUNT	NET TAX COUNT
SCH D OF NORWALK-ONTARIO	3990	661	18,003,588	661	15,535,535	529	809,938	434
SCH D OF NORWAY J 7	4011	266	11,560,363	266	10,983,426	239	564,637	223
SCH D OF OAK CREEK-FRANKLIN	4018	12,980	552,093,651	12,980	524,690,590	11,779	27,312,168	11,008
SCH D OF OAKFIELD	4025	971	34,332,327	971	31,845,185	865	1,635,101	807
SCH D OF OCONOMOC AREA	4060	10,499	54,523,119	10,499	53,029,555	9,329	28,980,504	8,570
SCH D OF OCONTO	4067	2,941	85,058,024	2,941	75,602,968	2,507	3,858,212	2,232
SCH D OF OCONTO FALLS	4074	3,194	100,890,334	3,194	91,004,211	2,762	4,690,774	2,454
SCH D OF OHRO	4088	2,208	72,180,519	2,208	65,775,754	1,946	3,326,337	1,780
SCH D OF ORISKANY	4095	3,646	133,020,863	3,646	122,998,836	3,201	6,377,999	2,927
SCH D OF OSTBURG	4137	1,869	69,755,804	1,869	64,934,249	1,624	3,575,864	1,487
SCH D OF OREGON	4144	6,283	298,207,992	6,283	285,660,356	5,674	14,911,729	5,351
SCH D OF PARKVIEW (CORFORDVILLE)	4151	2,065	74,613,665	2,065	69,289,766	1,822	3,568,740	1,621
SCH D OF OSCEOLA	4165	2,381	86,675,905	2,381	80,919,806	2,094	4,195,409	1,915
SCH D OF OSHKOSH AREA	4179	30,316	1,068,403,526	30,316	981,629,200	27,058	51,124,579	24,263
SCH D OF OSSEO-FAIRCHILD	4186	2,098	55,495,173	2,098	48,247,751	1,747	2,389,316	1,504
SCH D OF OWEN-WITHEE	4207	1,247	29,942,045	1,247	25,701,440	1,046	1,281,503	861
SCH D OF PALMYRA-EAGLE AREA	4221	2,456	95,677,841	2,456	89,720,885	2,175	4,601,277	1,992
SCH D OF PARDESVILLE AREA	4228	1,165	71,938,982	1,165	65,581,379	1,870	3,349,661	1,674
SCH D OF PARIS J 1	4235	249	6,998,844	249	6,393,516	219	4,690,969	196
SCH D OF PARK FALLS	4247	2,439	74,619,038	2,439	66,882,219	2,082	3,476,418	1,781
SCH D OF BEECHER-DUNBAR-PEMBINE	4253	916	21,565,497	916	18,077,105	744	1,871,961	607
SCH D OF PEPAH AREA	4270	909	23,985,646	909	20,886,804	741	1,042,217	622
SCH D OF PESHTIGO	4305	1,978	64,705,582	1,978	58,892,435	1,698	3,084,081	1,505
SCH D OF PEWAUKEE	4312	5,007	238,263,016	5,007	227,904,368	4,592	12,144,361	4,317
SCH D OF PHELPS	4330	181	4,451,950	181	3,758,149	146	1,825,528	121
SCH D OF PHILLIPS	4347	2,754	82,455,420	2,754	80,651,028	2,354	4,198,921	2,049
SCH D OF PITTSVILLE	4368	1,510	48,921,212	1,510	44,267,549	1,306	2,356,842	1,149
SCH D OF TRI-COUNTY AREA (PLAINFIELD)	4375	1,436	41,350,282	1,436	36,569,448	1,205	1,909,912	1,043
SCH D OF PLATTEVILLE	4389	4,549	145,526,482	4,549	132,092,631	3,850	6,888,647	3,367
SCH D OF PLUM CITY	4459	471	12,500,524	471	10,813,474	394	545,815	334
SCH D OF PLYMOUTH	4473	5,915	213,355,873	5,915	198,014,592	5,180	10,225,789	4,744
SCH D OF PORTAGE COMMUNITY	4501	6,249	198,356,102	6,249	180,317,076	5,339	9,280,838	4,763
SCH D OF PORT EDWARDS	4508	1,037	48,426,009	1,037	45,739,427	917	2,540,990	834
SCH D OF PORT WASHINGTON-SAUKVILLE	4515	6,862	277,780,908	6,862	261,619,700	6,142	13,609,152	5,693
SCH D OF SOUTH SHORE (PORT WING)	4522	622	4,715,732	622	4,271,245	477	1,649,998	381
SCH D OF POTOSI	4529	794	24,514,138	794	21,908,813	704	1,150,513	612
SCH D OF POYNETTE	4536	2,201	79,062,931	2,201	74,290,537	1,959	3,774,708	1,812
SCH D OF PRAIRIE DU CHIEN AREA	4543	3,309	93,700,879	3,309	82,852,975	2,795	4,213,523	2,449
SCH D OF PRAIRIE FARM	4557	498	12,867,737	498	11,135,374	410	566,829	365
SCH D OF PRENTICE	4571	1,264	36,121,485	1,264	31,788,578	1,077	1,665,585	949
SCH D OF PRESCOTT	4578	2,418	102,808,937	2,418	97,344,816	2,144	5,127,214	2,032
SCH D OF PRINCETON	4606	1,086	34,000,410	1,086	30,390,823	916	1,593,717	796
SCH D OF PULASKI COMMUNITY	4613	4,672	178,388,447	4,672	166,639,556	4,030	8,742,500	3,727
SCH D OF RACINE	4620	61,358	2,517,951,333	61,358	2,355,682,342	54,166	128,193,490	48,465
SCH D OF RANDALL J 1	4627	651	25,644,370	651	24,038,277	550	1,245,900	507
SCH D OF RANDOLPH	4634	1,136	36,307,459	1,136	33,458,682	989	1,697,807	878
SCH D OF RANDOM LAKE	4641	2,297	80,879,640	2,297	74,923,689	2,032	3,821,868	1,866
SCH D OF RAYMOND #14	4686	573	25,162,117	573	24,231,331	514	1,288,687	484
SCH D OF REEDS LAKE	4690	1,029	42,103,533	1,029	39,413,533	877	1,210,139	380
SCH D OF REEDSBURG	4753	6,501	209,092,446	6,501	189,214,141	5,591	9,627,167	4,965
SCH D OF REEDSVILLE	4760	1,720	57,414,543	1,720	52,630,851	1,499	2,758,205	1,368

SCHOOL DISTRICT NAME	DIST NUMBER	RETURN COUNT	TOTAL AMOUNT	INCOME COUNT	NET TAXABLE AMOUNT	INCOME COUNT	NET TAX AMOUNT	NET TAX COUNT
SCH D OF RHINELANDER	4781	9,049	306,356,504	9,049	278,257,840	7,808	14,488,854	6,888
SCH D OF RIB LAKE	4795	1,215	32,408,111	1,215	28,954,289	1,007	1,450,958	882
SCH D OF RICE LAKE AREA	4802	4,693	148,613,556	4,693	133,140,124	4,011	6,935,165	3,523
SCH D OF RICHFIELD J 1	4820	655	28,779,772	655	27,349,923	581	1,438,865	546
SCH D OF FRISSE LAKE	4843	278	12,359,437	278	12,275,387	249	80,050	231
SCH D OF RICHLAND	4851	3,784	118,159,532	3,784	105,623,409	3,224	5,496,701	2,796
SCH D OF RTO COMMUNITY	4865	1,083	34,321,270	1,083	31,236,433	947	1,584,503	865
SCH D OF RITPON	4872	4,252	144,418,295	4,252	132,112,154	3,717	6,762,881	3,292
SCH D OF RIVER FALLS	4893	6,588	256,598,411	6,588	240,978,909	5,819	12,493,897	5,309
SCH D OF RIVER RIDGE	4904	1,212	28,945,025	1,212	24,770,779	1,084	1,269,440	849
SCH D OF ROSENDALE-BRANDON	4956	1,939	65,415,143	1,939	60,229,370	1,688	3,079,270	1,553
SCH D OF ROSHOLT	4963	1,175	34,935,163	1,175	31,135,661	996	1,587,424	862
SCH D OF D C EVEREST AREA (ROTHSCHILD)	4970	10,588	409,914,786	10,588	382,491,188	9,392	20,030,433	8,652
SCH D OF RUBICON J 6	4998	200	7,230,537	200	6,745,457	170	351,571	140
SCH D OF SAINT CROIX FALLS	5019	1,761	60,250,086	1,761	55,271,871	1,547	2,859,277	1,407
SCH D OF SAINT FRANCIS	5026	1,151	32,379,370	1,151	29,404,433	1,036	6,119,572	3,356
SCH D OF TREVOR GRADE	5061	509	15,800,449	509	15,406,918	436	775,116	389
SCH D OF SALEM J 2	5068	1,408	53,148,477	1,408	49,766,481	1,224	2,537,455	1,144
SCH D OF WILMOT GRADE SCHOOL	5075	210	6,613,785	210	6,042,648	169	312,589	160
SCH D OF SAUK PRAIRIE	5100	5,491	201,386,459	5,491	187,186,535	4,771	9,667,455	4,312
SCH D OF SENECA	5124	491	13,228,419	491	11,707,100	400	616,964	331
SCH D OF SEVASTOPOL	5130	934	29,036,078	934	26,018,864	762	1,352,703	667
SCH D OF SEYMOUR COMMUNITY	5138	4,223	130,662,804	4,223	119,926,058	3,524	6,155,747	3,224
SCH D OF SHARON J 11	5258	688	21,793,369	688	19,855,224	576	384,958	546
SCH D OF SHAWANO-GRESHAM	5264	7,389	224,566,076	7,389	200,240,508	6,327	10,226,063	5,482
SCH D OF SHEBOYGAN AREA	5271	12,548	405,659,427	12,548	368,967,567	11,048	18,862,940	10,024
SCH D OF SHEBOYGAN FALLS	5278	4,114	159,597,842	4,114	148,930,638	3,702	7,817,537	3,396
SCH D OF SHELL LAKE	5306	1,045	30,343,072	1,045	26,822,020	867	1,380,909	3,113
SCH D OF SHIOCTON	5348	1,409	47,265,855	1,409	43,721,547	1,253	2,240,411	1,152
SCH D OF SHOREWOOD	5352	6,452	374,864,975	6,452	361,776,121	5,915	20,231,459	5,486
SCH D OF SHULSBURG	5355	759	19,963,618	759	17,363,083	632	889,156	557
SCH D OF SILVER LAKE J 1	5369	1,017	37,770,191	1,017	35,233,374	886	1,805,679	805
SCH D OF STREIN	5376	1,074	25,820,182	1,074	22,432,834	855	1,115,462	686
SCH D OF SUNTINGER	5390	4,646	183,593,256	4,646	168,858,782	4,127	9,905,074	3,820
SCH D OF SOLON SPRINGS	5397	647	18,563,358	647	16,345,278	541	838,831	461
SCH D OF SOMERSET	5432	1,519	56,403,861	1,519	53,094,696	1,378	2,772,918	1,274
SCH D OF SOUTH MILWAUKEE	5439	9,760	359,304,401	9,760	312,747,626	8,766	12,926,089	7,340
SCH D OF SOUTHERN DOOR	5457	3,074	95,896,769	3,074	86,620,336	2,605	2,488,989	2,316
SCH D OF SPARTA AREA	5460	5,594	153,278,258	5,594	135,133,697	4,833	6,733,048	4,227
SCH D OF SPENCER	5477	1,639	51,279,518	1,639	44,566,448	1,423	2,368,454	1,277
SCH D OF SPOONER	5478	3,762	100,855,552	3,762	88,165,974	3,059	4,433,455	2,567
SCH D OF RIVER VALLEY (SPRING GREEN)	5523	3,266	131,453,243	3,266	122,195,446	2,845	6,491,684	2,532
SCH D OF SPRING VALLEY	5526	995	34,510,290	995	31,594,820	849	1,679,021	777
SCH D OF STANLEY-BOYD AREA	5593	1,879	47,059,317	1,879	40,073,386	1,584	2,012,148	1,349
SCH D OF STANLEY POINT AREA	5607	21,502	771,451,024	21,502	712,248,507	18,805	37,286,397	16,840
SCH D OF STOCKBRIDGE	5614	394	14,646,770	394	13,606,751	354	703,497	320
SCH D OF STOUGHTON J 2	5621	8,033	332,507,598	8,033	313,666,578	7,246	16,039,846	6,614
SCH D OF STRATFORD	5628	1,741	56,210,418	1,741	49,034,518	1,513	2,528,776	1,359
SCH D OF STURGEON BAY	5642	1,750	47,425,427	1,750	41,663,037	1,514	6,117,359	1,288
SCH D OF SUN PRAIRIE AREA	5656	5,543	207,349,207	5,543	193,651,037	4,918	9,834,632	4,687
SCH D OF SUPERIOR	5663	14,008	426,358,233	14,008	381,929,318	12,127	19,844,355	10,589

SCHOOL DISTRICT NAME	DIST NUMBER	RETURN COUNT	TOTAL AMOUNT	INCOME COUNT	NET TAXABLE AMOUNT	INCOME COUNT	NET TAX AMOUNT	NET TAX COUNT
SCH D OF SURING	5670	1,402	35,115,783	1,402	29,921,342	1,183	1,477,173	986
SCH D OF THORP	5726	1,362	34,921,939	1,362	29,979,230	1,127	1,514,698	967
SCH D OF THREE LAKES	5733	1,928	63,297,055	1,928	56,726,898	1,636	2,949,298	1,362
SCH D OF TIGERTON	5740	7,724	21,596,484	7,724	19,046,757	6,395	1,009,717	505
SCH D OF TOMAH AREA	5747	7,417	252,518,704	7,417	210,952,896	6,184	10,915,184	5,392
SCH D OF TOMAHAWK	5754	4,330	139,581,461	4,330	126,112,915	3,697	6,499,346	3,205
SCH D OF FLAMBEAU	5810	1,219	32,718,169	1,219	28,665,550	1,004	1,510,537	827
SCH D OF TURTLE LAKE	5817	1,148	31,644,334	1,148	27,884,177	987	1,422,192	868
SCH D OF TWIN LAKES #4	5817	618	20,090,927	618	18,350,341	534	923,310	490
SCH D OF TWO RIVERS	5824	3,116	95,983,395	3,116	86,596,965	2,677	4,515,920	2,410
SCH D OF UNION GROVE J 1	5859	2,338	89,479,084	2,338	83,559,243	2,082	4,347,974	1,926
SCH D OF VALDERS AREA	5866	2,339	81,894,087	2,339	75,955,395	2,049	3,952,014	1,882
SCH D OF VERONA AREA	5901	5,521	299,077,869	5,521	288,101,695	4,861	15,670,919	4,590
SCH D OF KICKAPOO AREA (VIOLA)	5920	785	17,872,698	785	14,849,726	641	737,016	517
SCH D OF VIROQUA AREA	5985	2,487	69,201,883	2,487	59,625,462	2,078	3,025,968	1,719
SCH D OF WABENO AREA	5992	1,409	34,784,048	1,409	31,619,858	1,114	1,529,389	913
SCH D OF WALWORTH J 1	6022	1,447	48,353,987	1,447	44,282,739	1,263	2,232,557	1,127
SCH D OF WASHBURN	6027	1,632	57,130,500	1,632	52,121,749	1,350	2,756,752	1,147
SCH D OF WASHINGTON	6065	702	18,275,489	702	16,126,085	577	937,427	509
SCH D OF WASHINGTON - CALDWELL	6104	266	10,849,114	266	10,146,253	241	522,739	220
SCH D OF WATERFOOT GRADED J 1 (V)	6113	3,947	171,362,589	3,947	162,670,536	3,502	8,347,442	3,261
SCH D OF WATERLOO	6118	1,258	41,404,557	1,258	38,017,112	1,104	1,919,380	1,015
SCH D OF WATERTOWN	6125	12,263	416,404,752	12,263	382,067,153	10,843	19,250,061	9,776
SCH D OF WAUKESHA	6174	38,657	1,688,928,089	38,657	1,601,576,028	34,579	84,000,821	32,037
SCH D OF WAUNAKEE COMMUNITY	6181	5,116	246,730,820	5,116	236,696,310	4,599	12,473,395	4,328
SCH D OF WAUPACA	6195	5,750	196,432,468	5,750	179,873,718	4,991	9,297,195	4,354
SCH D OF WAUPUN	6216	5,958	202,073,179	5,958	185,020,179	5,259	9,457,818	4,702
SCH D OF WAUSAU	6223	13,181	469,372,902	13,181	430,747,533	11,354	22,533,515	10,172
SCH D OF WAUSAUKEE	6230	1,686	42,843,646	1,686	36,839,320	1,401	3,809,246	1,615
SCH D OF WAUTOMA AREA	6237	3,038	79,181,008	3,038	68,070,697	2,483	7,758,266	3,052
SCH D OF WAWATOSA	6244	23,002	1,114,792,378	23,002	1,067,031,328	20,483	57,458,226	19,168
SCH D OF WAUKEGA-STUEBEN	6251	586	13,649,469	586	11,083,907	465	580,195	402
SCH D OF WEBSTER	6293	2,038	53,658,082	2,038	46,378,327	1,716	2,351,676	1,434
SCH D OF WEST ALLIS	6300	1,054	30,975,304	1,054	29,651,141	28,103	46,955,593	25,192
SCH D OF WEST BEND	6307	18,938	764,951,491	18,938	718,102,408	16,936	37,233,419	15,423
SCH D OF WESTBY AREA	6321	2,218	64,999,847	2,218	57,686,101	1,843	9,233,443	1,576
SCH D OF WEST DE PERE	6328	1,864	64,173,754	1,864	59,788,140	1,468	3,091,459	1,358
SCH D OF WESTFIELD	6335	3,532	100,843,070	3,532	89,572,524	2,947	4,489,864	2,535
SCH D OF WESTON (FRONTON)	6354	1,022	27,555,176	1,022	24,067,196	873	1,212,823	772
SCH D OF WEST SALEM	6370	2,724	94,062,866	2,724	87,935,895	2,373	4,497,490	2,163
SCH D OF WEYAUWEGA-FREMONT	6384	2,285	76,306,712	2,285	69,744,901	2,009	3,593,562	1,786
SCH D OF WEYERHAEUSER AREA	6410	356	8,165,897	356	6,807,610	292	353,239	240
SCH D OF WHEATLAND J 1	6412	1,218	44,384,914	1,218	41,417,227	1,058	2,115,366	969
SCH D OF WHITEFISH BAY	6419	6,618	553,477,516	6,618	544,241,328	5,258	31,198,370	5,666
SCH D OF WHITEHALL	6426	1,574	45,444,777	1,574	40,380,177	1,300	2,070,557	1,144
SCH D OF WHITE LAKE	6440	5,597	19,755,835	5,597	16,753,558	4,589	855,828	487
SCH D OF WHITEWATER	6461	5,191	172,573,673	5,191	158,242,715	4,561	8,125,268	3,992
SCH D OF WHITTAKER	6470	4,312	195,927,310	4,312	186,750,470	3,857	9,958,751	3,517
SCH D OF WILD ROSE	6475	1,450	44,856,016	1,450	35,718,539	1,219	1,801,372	1,025
SCH D OF WILLIAMS BAY	6482	1,146	44,776,971	1,146	41,729,373	983	2,158,185	861
SCH D OF WINNECONNE COMMUNITY	6608	2,774	115,259,716	2,774	108,482,592	2,413	5,753,329	2,202



Legislative Fiscal Bureau

One East Main, Suite 301 • Madison, WI 53703 • (608) 266-3847 • Fax: (608) 267-6873

November 1, 2000

TO: Members
Joint Committee on Finance

FROM: Bob Lang, Director

SUBJECT: Department of Revenue Certification of Consumer Price Index

On November 1, 2000, the Department of Revenue (DOR) certified the percentage change in the Consumer Price Index (CPI) for use in the expenditure restraint program to the Co-chairs of the Joint Committee on Finance, as required by s. 79.05(2m) of the state statutes. Relative to this certification, no action by the Committee is required. Under the procedures established in state law, DOR certified that the average CPI between October, 1999, and September, 2000, increased by 3.2% compared to the average CPI for the prior twelve months.

The percentage change is used, in part, to determine whether municipalities will qualify for an expenditure restraint payment in 2002. Municipalities with a 2000(01) local purpose tax rate in excess of five mills will be eligible for a 2002 aid payment if they restrict the growth in their general fund budgets between 2000 and 2001 to a rate based in part on the change in the CPI. The rate equals the change in the CPI plus an adjustment based on growth in municipal property values. The property value adjustment is unique for each municipality and equals 60% of the percentage change in the municipality's equalized value due to new construction, net of any property demolished or removed. The adjustment cannot be less than 0%, nor more than 2%. Therefore, municipalities will have to limit the rate of increase in their 2001 budgets to 5.2%, or less, to receive a 2002 expenditure restraint payment. DOR calculates the allowable rate of increase for each municipality with a tax rate over five mills during the current year. At the same time that DOR certifies the change in the CPI, DOR notifies each of these municipalities of the allowable rate of increase for its budget so that the allowable rate is known at the time when municipal officials set their budgets.

If you have additional questions about this procedure, please contact our office.

RO/lah
Attachment



State of Wisconsin • DEPARTMENT OF REVENUE

125 SOUTH WEBSTER STREET • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933 • 608-266-6466 • FAX 608-266-5718 • <http://www.dor.state.wi.us>

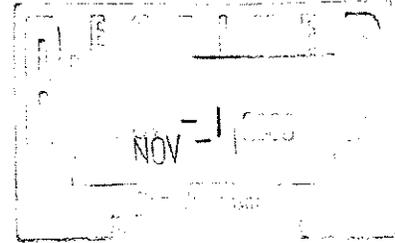
Tommy G. Thompson
Governor

Cate Zeuske
Secretary of Revenue

November 1, 2000

The Honorable Brian Burke, Co-Chair
Joint Committee on Finance
State Capitol, Room 316 South
Madison, WI 53702

The Honorable John Gard, Co-Chair
Joint Committee on Finance
State Capitol, Room 315 North
Madison, WI 53702



Dear Senator Burke and Representative Gard:

State law requires the Department of Revenue annually, on November 1, to certify to the Joint Committee on Finance the percentage change in the Consumer Price Index (CPI) used to determine a municipality's eligibility for a payment under the expenditure restraint program. The Department certifies that the percentage change for 2002 payments is 3.2%.

Sec. 79.05(1)(am), Wis. Stats., provides that the inflation factor for the expenditure restraint program be the average annual percentage change in the CPI for all urban consumers (CPI-U), U.S. city average, for the twelve months ending on September 30. The Department's certification of this percentage is required in sec. 79.05(2m).

Calculation of the inflation factor is shown in the attached table. If you have any questions about our calculation, please contact me.

Sincerely,


Cate Zeuske
Secretary of Revenue

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Attachment

CONSUMER PRICE INDEX FOR ALL URBAN CONSUMERS (CPI-U)
 U.S. CITY AVERAGE, ALL ITEMS, NOT SEASONALLY ADJUSTED
 1982-84=100

	1998-99	1999-00
October	164.0	168.2
November	164.0	168.3
December	163.9	168.3
January	164.3	168.8
February	164.5	169.8
March	165.0	171.2
April	166.2	171.3
May	166.2	171.5
June	166.2	172.4
July	166.7	172.8
August	167.1	172.8
September	167.9	173.7
Average	165.5	170.8
% Change		3.2

Source: Bureau of Labor Statistics, U.S. Department of Labor