



Legislative Fiscal Bureau

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June, 2023

Joint Committee on Finance

Paper #254

Child Care Quality and Availability Initiatives (Children and Families -- TANF and Economic Support)

[LFB 2023-25 Budget Summary: Page 97, #10 and 11]

CURRENT LAW

The child care development fund (CCDF) refers to a combination of federal discretionary and entitlement funds the Department of Children and Families (DCF) uses to support child care services for low-income families and improve the quality and supply of child care for all families. The CCDF includes funding the state receives under the Child Care and Development Block Grant (CCDBG) and provisions of the Social Security Act.

Federal law requires states to use a portion of federal and state funding sources for child care quality improvements. States must use at least 70% of their total CCDBG entitlement funds for child care services for families that are trying to become independent of TANF through work activities and families at risk of becoming dependent on TANF. Further, states are required to spend no less than 9% in each fiscal year of their CCDF child care allotments (discretionary and entitlements) to improve the quality of child care (of which at least 3% must be spent to improve the quality of care for infants and toddlers). No more than 5% of a state's federal child care allotment may be used for administrative costs.

Thus, the funding the state receives under CCDF is earmarked for certain kinds of activities, including expansion of child care, child care quality improvements, and resource and referral services. Base funding of \$16.7 million annually supports programs to improve child care quality and availability.

Since the spring of 2020, several federal acts provided for one-time, supplemental funding for child care programs exceeding \$860 million dollars. DCF requested spending authority from the Joint Committee on Finance on several occasions, and spending plans were approved on April

1, 2021, September 10, 2021, November 2, 2021, and February 9, 2022.

On February 9, 2022, the Joint Committee on Finance approved a modified version of DCF's request to expend \$194 million of the supplemental funding, including: (a) \$16.0 million for a pilot child care program providing subsidies to children with disabilities enrolled in the state's Birth to 3 program; (b) \$2.5 million to provide assistance to unregulated providers to become licensed; (c) \$0.5 million for school-age mental health support; (d) \$5.0 million for infant and early childhood mental health consultation; (e) \$0.9 million for employee assistance; (f) \$4.8 million for family resource centers; (g) \$30.6 million for the teacher education and compensation helps (TEACH) program and the rewarding education with wages and respect for dedication (REWARD) program; (h) \$8.4 million for the development and expansion of the Wisconsin Early Education Shared Services Network (WEESN); (i) \$10.0 million for employer-supported care (Partner Up!); (j) \$112.4 million for child care counts grants; and (k) \$2.9 million for administration.

The following table shows that amount of funding budgeted for these and other programs supported with one-time CCDBG supplemental funding and all amounts expended as of April 1, 2023. Further, the table shows the anticipated end date for when the remaining funds would be exhausted. Because the federal funding was provided on a one-time basis, unless additional funding is provided as part of the state's 2023-25 budget, DCF would end the programs as of the dates shown in the table, or when the one-time federal funds are fully expended.

ARPA Supplemental Programs and End Dates

<u>Program</u>	<u>Budget</u>	<u>Spent as of April 1 2023</u>	<u>End Date</u>
Birth to 3 Inclusive Care Program	\$15,977,731	\$2,731,934	6/30/2024
Unregulated Provider Assistance	2,500,000	118,341	6/30/2024
SEL - Supports for School Age	480,000	187,962	6/30/2024
SEL - Infant Mental Health Consultation	5,000,000	100,458	6/30/2024
SEL - Workforce EAP	906,760	104,111	6/30/2024
Family Resource Centers	4,800,000	217,219	6/30/2024
TEACH/REWARD	30,630,000	9,564,629	6/30/2024
WEESN Continuation & Expansion	8,400,000	754,726	6/30/2024
Partner Up!	10,000,000	97,640	9/30/2023
Child Care Counts	112,398,869	18,776,530	2/29/2024
Administration	<u>2,918,173</u>	<u>332,068</u>	6/30/2024
Total	\$194,011,533	\$32,985,618	

DISCUSSION POINTS

1. This paper presents information and options to improve early care and education through current child care quality initiatives, including those funded with supplemental one-time federal funding sources. Certain programs, including Child Care Counts and Partner Up!, are discussed in other LFB budget papers.

Birth to 3 Inclusive Care Program

2. The Birth to 3 program is an early intervention special education program that serves children under the age of three who have developmental delays or disabilities. The program provides services and supports for babies and young children and their families to enhance the child's development.

3. DCF allocated \$16 million of one-time ARPA supplemental funds to support the inclusive Birth to 3 child care pilot program. Under this program, children with disabilities that receive Birth to 3 services under individualized family services plans (IFSP) are eligible for a child care subsidy. The program assists families of children participating in the Birth to 3 program to find, and pay for, regulated high-quality child care that will meet their child's needs. The program is administered on a first come, first served basis. Initially created as a pilot program serving several southern Wisconsin counties, the program became available statewide in October, 2022.

4. Payments are made directly to the provider via electronic funds transfer to reserve full-time slots of care. Payments are not based on hourly attendance. Parents of children with disabilities may be eligible for a higher subsidy amount to support any increased costs the child care provider may incur in providing care to a child with a disability. The child care provider must submit a request for the higher rate, documenting the additional costs associated with providing care for the child. The higher rate helps the provider fund any added expenses, such as specialized training or services. Participating providers must comply with all aspects of the Americans with Disabilities Act.

5. The purpose of the pilot program is to streamline service coordination between the Birth to 3 program and the child care system to ensure supports are in place to foster healthy growth, development, and well-being. The subsidy also supports child care providers that provide care to children with special needs.

6. Participating families may receive up to 12 months of financial support towards the cost of care. Children may be eligible if: (a) the family resides in Wisconsin; (b) the child is under the age of three when the authorization begins; (c) the child is enrolled in the Birth to 3 Program and has an IFSP in place; (d) the child is a citizen or a qualified immigrant; (e) the child has a valid Social Security number; (f) the child is not receiving and has not been determined eligible to receive Wisconsin Shares child care subsidy; and (g) the family is not participating in the Partner Up! program.

7. Attachment 1 shows program expenditures and participation of families and children by county as of May 10, 2023. As shown in the Attachment, 1,521 children were referred to the program, and 839 children were provided child care authorizations. DCF indicates that the difference between number of children referred to the program and the number of children that received child care authorizations is primarily due to lack of provider availability and difficulty or delays in connecting with parents after referrals are received by county agencies.

8. The pilot program began in August, 2022, and is expected to continue through June, 2024. However, without additional funding, no new children will be authorized for subsidies after June 30, 2023. AB 43/SB 70 would not provide additional funding to extend the program.

9. The Committee could choose to provide one-time federal CCDF funding of \$10 million to extend the pilot program through 2024-25. (Alternative A1). The funding would support the continuation of the pilot program under the policies and procedures in place as of May 1, 2023.

Unregulated Provider Assistance

10. DCF allocated \$2.5 million in one-time ARPA funds to support the child care licensing assistance program, which helps unregulated child care providers become regulated. This program, the Provider Assistance for Licensing Program (PAL), is administered by the Wisconsin Early Childhood Association. Services include waiving licensure fees, assisting prospective providers in complying with regulations, training, certifications, and assistance with background checks. Grantees may use this funding to support physical improvements (such as constructing a fence or expanding physical spaces needed to meet regulatory standards), assisting with education credentials and background checks, and helping to create a financial plan for business success.

11. To date, as required in the Committee's approval of the program on February 9, 2023, DCF has focused the program in the western and northern licensing regions of the state and rural areas.

12. AB 43/SB 70 would provide \$5,000,000 FED (CCDF) annually to support grants for pre-licensing support, including start-up costs, to applicants interested in becoming child care providers (Alternative B1). Although not specified in the bill, DCF would increase a current pre-licensing contract (currently \$340,000 annually) to offer greater technical assistance and guidance to applicants who wish to become licensed providers. Further, DCF may also implement a grant targeted to new providers to support new child care providers. The Administration indicates that this would include \$500,000 set aside to fund providers in tribal areas.

13. Federal regulations prohibit states from providing CCDF-funded assistance to child care providers prior to their licensure, a restriction that did not apply to the one-time supplemental ARPA funds. As a result, the grants proposed under AB 43/SB 70 may not be awarded to individuals until after they become licensed, which runs counter to the purpose of providing the grants. Further, the current licensing assistance program is funded through 2023-24. Thus, if DCF could not issue grants, the funding proposed for 2023-24 would not be used for the purpose intended.

14. The Committee could provide funding, beginning in 2024-25, and provide a combination of GPR and FED (Alternative B2). By providing GPR, rather than solely federal CCDF support, DCF would be able to provide grants to new child care providers before they become licensed.

Shared Services Network

15. DCF allocated \$8.4 million of ARPA supplemental funds to support a contract with the Wisconsin Early Childhood Association (WECA) for the development and expansion of the Wisconsin Early Education Shared Services Network (WEESN).

16. Child care providers use WEESN to pool resources and achieve economies of scale in

purchasing supplies, conducting training, and recruiting workers. Tier 1 membership offers access to program management tools, business practices, templates, and curriculums for providers to operate more effectively. It also shares job postings, offers discounted purchasing for supplies, free quarterly trainings, industry newsletters, and healthy eating recipes. In addition, Tier 2 also offers virtual coaching sessions and professional development, free trials of management software, phone access to doctors, and free conference registrations. Tier 3 offers in-person coaching, free software, billing collection services, and substitute teacher access.

17. As of June 9, 2022, DCF reports that 1,100 child care providers had enrolled in Tier 1, 110 had enrolled in Tier 2, and 200 had enrolled in Tier 3.

18. ARPA funding allowed all child care providers to join WEESN at no cost. However, once the ARPA funds are fully expended, WEESN will begin charging child care provider to participate in each of the tier levels, which may reduce future participation in the program. AB 43/SB 70 would not provide additional funding to continue the program.

19. The Committee could choose to continue funding of \$8.5 million FED (CCDF) in 2024-25 for WEESN so that all child care providers can continue to have free membership [Alternative C1]. Alternatively, the Committee could choose to provide less ongoing funding. [Alternative C2].

Social Emotional Learning Initiative

20. Research indicates that preschool children are three times more likely to be removed from programs than children in kindergarten through grade 12 combined. Programs with consultation and support in addressing the behavioral needs of children can help decrease behavioral issues and the levels of expulsion of children in early childhood programs.

21. Social emotional learning (SEL) assists children and youth to manage their emotions, develop self-control, sustain supportive relationships, and reduce problem behaviors. Base funding for SEL activities in Wisconsin is \$535,000 FED.

22. DCF supports SEL through the pyramid model, which is a framework of evidence-based interventions for child care providers, parents and professionals to support optimal early childhood development and to prevent challenging behaviors by infants, toddlers, and preschoolers. Key components of the pyramid model include positive teacher-student relationships, partnerships between teachers and families, structured classroom environments, explicit instruction in social and emotional skills, and individualized supports for children demonstrating more challenging behaviors.

23. In addition to base SEL funding, DCF allocated \$5 million in one-time supplemental ARPA funding to support infant and early childhood mental health consultation, which pairs mental health professionals with early childhood educators and families to support the social and emotional needs of young children and address challenging behaviors. The goal is for child care providers to have: (a) understanding of early childhood development; (b) knowledge and confidence in strategies to address challenging behaviors; (c) increased ability to self-regulate and serve as a co-regulator for children; (d) decreased stress and burnout levels; and (e) improved working climate.

Further, the goal for children and families includes: (a) positive adult-child interactions and relationships; (b) reduction in suspension and expulsion; (c) less work absences; (d) increase in children's emotions and prosocial skills; and (e) appropriate referrals for children and families needing additional mental health services.

24. DCF also allocated \$480,000 in one-time ARPA supplemental funding to support the Wisconsin Afterschool Network to provide mental health support for child care programs for school-age children. The program provides professional learning courses, technical assistance, and regional collaborative to support child care programs and day camps using a social emotional development curriculum.

25. Finally, DCF allocated \$906,760 in one-time ARPA supplemental funds to support employment assistance program services for employees of child care providers participating in WEESN, including mental health/counseling, occupational support, worksite services, wellness/topical training, financial counseling, crisis intervention and support, and legal services.

26. In its 2020 report, the Governor's Early Childhood Advisory Council (ECAC) recommended the following three initiatives to strengthen Wisconsin's early care and education system: (a) supporting the compensation, recruitment, and retention of early care educators; (b) strengthening family resource centers; and (c) reducing early childhood suspension and expulsion by providing additional training and supports for caregivers.

27. Based on ECAC's recommendation to support greater access to SEL and to provide SEL training and coaching to early learning programs, AB 43/ SB 70 would provide \$1,327,200 in 2023-24 and \$1,964,000 in 2024-25 to fund SEL for young children as described below. This funding would be added to base funding (\$535,000 annually) to support the following:

28. First, \$864,000 FED in 2023-24 and \$1,152,000 FED in 2024-25 would support training and technical assistance to early childhood education programs provided by staff in five preschool development regions across the state. Each region would have two coaches, as well as two additional coaches to serve Milwaukee County.

Second, \$476,700 FED in 2023-24 and \$635,600 FED in 2024-25 would be provided to increase from three to six the number of regional lead staff that provide oversight of program coaches and trainers, support community integration teams, and support data collection and analysis. This change would eliminate the need to conduct staff work by three regional leads through the pyramid model contract, which totals \$360,000 annually.

Third, \$219,800 FED in 2023-24 and \$302,600 FED in 2024-25 would fund statewide management staff that would coordinate and support for SEL and quality improvement, and represent SEL efforts on groups involved in child development issues.

Fourth, \$301,700 FED in 2021-22 and \$408,800 FED in 2022-23 would support statewide training, materials, an evaluation, technical support, and various indirect costs. Total costs would be supported with base funding for SEL activities (\$535,000 FED) and require new funding of \$1,327,200 FED in 2021-22 and \$1,964,000 FED in 2022.

29. The Committee could approve funding at the levels proposed for the SEL programs identified by the Administration (Alternative D1).

30. Alternatively, the Committee could choose to provide CCDF funding in 2024-25 to continue one or more of the SEL programs currently supported through 2023-24 with supplemental federal funds under ARPA: (a) \$5.0 million FED for infant and early childhood mental health consultation; (b) \$480,000 FED for school-age mental health support; and/or (c) \$906,760 FED for employment assistance program services (Alternative D2).

Staff Recruitment and Retention -- Child Care Scholarships and Stipends

31. According to a report published in 2016 by the Wisconsin Early Childhood Association (WECA) on Wisconsin's childcare workforce, based on survey data submitted by child care providers collected by the Survey Center at UW-Madison and the Center on Wisconsin Strategy, early care staff in Wisconsin had a 30% annual turnover rate for lead teachers and a 45% turnover rate for assistants.

32. The COVID-19 pandemic greatly exacerbated the longstanding problem child care providers have in attracting and retaining staff. Due to affordability issues, many child care providers have limited ability to raise prices. Due to limited options to increase worker productivity and regulated staffing ratios, child care providers also face limitations for reducing their costs. As a result, the wages available for staff have remained low relative to other open positions.

33. The industry's high turnover rate is largely attributable to low pay and benefits child care providers offer. According to the Department of Workforce Development's report of data from the Occupational Employment Statistics and Wages statistics program, in 2021 child care workers in Wisconsin had an average annual salary of \$25,720 (\$12.36 per hour). For entry level positions (bottom third of wage earners), the average was \$20,250 (\$9.74 per hour), whereas the average wage for experienced workers (the top two-thirds of wage earners) was \$28,450 (\$13.68 per hour). For comparison, the average annual salary for all occupations was \$53,120 (\$25.54 per hour) and for retail sales persons the average annual salary for was \$32,580 (\$15.66 per hour). Because of low pay, child care workers are often better off taking jobs in other industries, or once trained in early care and education, moving on to public or private schools as a pre-school or kindergarten teacher.

34. The TEACH and the REWARD programs are designed to address child care staffing shortages and low retention rates. Base funding for TEACH and REWARD program expenditures totals \$4.0 million.

35. The TEACH program provides scholarships to teachers and child care providers for educational costs directly related to the child care field. The scholarships, which covers 75% of the cost of attending credit-based education, including a portion of books, travel, and the costs of tuition. After completing the necessary coursework, child care employees may also obtain a monetary raise or bonus from the scholarship program and/or their employer. Scholarships are intended to support access to credits, credentials, and degree pathways that prepare teachers and care providers to deliver high quality practices for infant toddler classrooms.

36. In 2020, there were 1,029 active scholarships for 904 recipients from 404 child care

providers. The average beginning wage for these teachers was \$12.42 per hour, and the average wage increase for completed TEACH contracts was 4.7% (or \$0.57 per hour). The turnover rate of TEACH participants during the commitment year was 7%. Approximately 70% of participants were teachers or assistance teachers, 16% were family providers, and 14% were administrators or directors.

37. DCF estimates that the \$6.78 million in one-time ARPA supplemental federal funding will support the TEACH program through 2023-24. The enhanced funding supports 90% of the costs of books, "release time" (time away from work to engage in training or coursework) reimbursement of \$15 per hour, \$100 travel stipend each semester, increased bonuses of \$100, full payment of Registry commission fees, one-time stipends for technology costs (up to \$1,000), and stipends and reimbursements to sponsoring child care providers to support employee enrollment and release time.

38. According to DCF, in the previous five fiscal years before the enhanced ARPA expansion, TEACH awarded an average of 592 scholarships per year, including an average of 270 first-time recipients. Using the enhanced funding under ARPA, scholarship awards increased to 809 per year (a 37% increase) and 451 first time recipients (a 67% increase).

39. If no additional funding is provided, TEACH will likely return to the pre-pandemic model and fewer scholarships will be awarded.

40. The REWARD program provides stipends to child care providers and teachers, provided that they meet certain requirements for education, employment, and longevity. Stipend amounts are based on the individual's career level in the Registry, a credential system for the child care and education profession. The Registry awards certificates for specialized teaching fields and determines an individual's placement into the career levels system based on the individual's education and training.

41. In 2019-20, the REWARD program had 1,782 active participants in 977 child care programs across the state. Approximately 40.6% of participants increased their Registry level during the REWARD agreement period. The average stipend for a six-month agreement was \$276. Approximately 28.2% of stipend recipients have been TEACH recipients. In the previous three fiscal years before the enhanced funding under ARPA, REWARD averaged 2,265 stipends per year with a budget of \$630,000. To be eligible for a REWARD stipend individuals had earn no more than \$16.50 per hour at Registry level 7 or higher. The value of a REWARD stipend ranged from \$50 (Registry level 7) to \$450 (Registry level 17).

42. DCF allocated \$23.85 million in one-time ARPA supplemental funding, which the agency expects to fund the REWARD program through 2023-24. The enhanced funding supports eliminating the wage cap on stipends, increasing stipend amounts, reducing the longevity requirements, making all levels of the Registry eligible, and removing the requirement for program representative approval.

43. Using ARPA funding, REWARD was able to expand eligibility to individuals earning any wage and at Registry levels 1 through 17, substantially increasing both the number of stipends awarded and award amounts. From July 1, 2022 through May 17, 2023, the enhanced REWARD program awarded 15,804 stipends, totaling \$9,748,350. REWARD payments ranged from \$250 for

Registry level 1 to \$950 for Registry level 17, with an average stipend of \$625 for a six-month agreement.

44. If no additional funding is added to REWARD, the eligibility requirements will likely return to the pre-pandemic requirements and the stipend amounts will likely return to pre-pandemic stipends.

45. Once the ARPA funding is fully expended, the TEACH and REWARD programs would return to base funding of \$4 million annually, beginning in 2024-25.

46. The Committee could choose to provide an amount of federal CCDF funding to continue some, or all, of the enhanced benefits [Alternative E1].

ALTERNATIVES

A. Birth to Three Inclusive Services

1. Provide one-time funding of \$10,000,000 FED (CCDF) in 2024-25 to extend the inclusive Birth to 3 child care subsidy pilot program through 2024-25.

ALT A1	Change to Base
FED	\$10,000,000

2. Take no action.

B. New Provider Grants

1. Provide \$5,000,000 FED (CCDF) annually for grants to new child care providers and assistance to help them become certified or licensed.

ALT B1	Change to Base
FED	\$10,000,000

2. Provide \$5,000,000 (\$2,500,000 GPR and \$2,500,000 FED (CCDF)) in 2024-25 for grants to new child care providers and assistance to help them become certified or licensed.

ALT B2	Change to Base
GPR	\$2,500,000
FED	<u>2,500,000</u>
Total	\$5,000,000

3. Take no action.

C. Shared Services Network

1. Provide \$8,500,000 FED (CCDF) in 2024-25 to continue the current contract with WECA to development and expand WEESN.

ALT C1	Change to Base
FED	\$8,500,000

2. Provide federal CCDF funding in one of the following amounts to support development and expansion of WEESN in 2024-25.

ALT C2	Change to Base
a. FED	\$1,000,000
b. FED	1,500,000
c. FED	2,000,000
d. FED	2,500,000

3. Take no action.

D. Social Emotional Learning Initiative

1. Provide \$1,327,200 FED (CCDF) in 2023-24 and \$1,964,000 FED (CCDF) in 2024-25 to fund SEL for young children.

ALT D1	Change to Base
FED	\$3,291,200

2. Provide federal CCDF funding in 2024-25 in one or more of the following amounts to continue SEL programs currently funded with supplemental federal funds received under ARPA: (a) \$5,000,000 FED for infant and early childhood mental health consultation; (b) \$480,000 FED for school-age mental health support; and/or (c) \$906,760 FED for employment assistance program services.

ALT D2	Change to Base
a. FED	\$5,000,000
b. FED	480,000
c. FED	906,760

3. Take no action.

E. TEACH and REWARD

1. Provide federal CCDF funding in one of the following amounts to support enhanced TEACH education scholarships and REWARD stipends in 2024-25.

ALT E1	Change to Base
a. FED	\$1,000,000
b. FED	2,500,000
c. FED	5,000,000
d. FED	7,500,000

2. Take no action.

Prepared by: John D. Gentry
Attachment

ATTACHMENT
Birth to 3 Child Care Pilot
(As of May 10, 2023)

<u>County</u>	<u>Children Referred</u>	<u>Children Authorized</u>	<u>Families Referred</u>	<u>Families Authorized</u>	<u>Funds Spent</u>
Adams	3	2	3	2	\$4,397
Ashland	4	2	3	1	3,417
Barron	10	9	10	9	28,615
Bayfield	-	-	-	-	-
Brown	67	43	65	41	176,673
Buffalo	2	1	2	1	4,311
Burnett	8	5	8	5	20,439
Calumet	6	2	6	2	4,709
Chippewa	52	36	51	35	165,323
Clark	6	3	6	3	11,097
Columbia	28	18	25	16	74,687
Crawford	5	5	5	5	22,786
Dane	147	82	143	81	438,413
Dodge	25	15	23	13	43,393
Door	4	2	3	1	1,756
Douglas	10	4	10	4	14,964
Dunn	17	16	17	16	77,632
Eau Claire	30	18	30	18	76,486
Florence	-	-	-	-	-
Fond du Lac	15	6	15	6	18,636
Forest	1	1	1	1	1,440
Grant	13	13	12	12	64,361
Green	17	9	17	9	44,603
Green Lake	7	1	7	1	7,061
Iowa	3	2	3	2	12,914
Iron	4	3	3	2	11,581
Jackson	4	1	4	1	1,430
Jefferson	51	23	49	22	131,145
Juneau	3	2	3	2	8,631
Kenosha	63	38	59	36	138,512
Kewaunee	4	1	4	1	4,945
La Crosse	16	7	16	7	28,527
Lafayette	-	-	-	-	-
Langlade	3	1	3	1	4,423
Lincoln	4	1	4	1	7,772

<u>County</u>	<u>Children Referred</u>	<u>Children Authorized</u>	<u>Families Referred</u>	<u>Families Authorized</u>	<u>Funds Spent</u>
Manitowoc	9	7	8	6	\$18,573
Marathon	13	6	12	5	25,372
Marinette	27	19	25	17	60,142
Marquette	3	1	3	1	1,217
Menominee	-	-	-	-	-
Milwaukee	165	92	162	89	447,036
Monroe	20	4	20	4	15,615
Oconto	13	12	13	12	44,159
Oneida	8	2	8	2	7,972
Outagamie	72	37	69	34	174,925
Ozaukee	24	15	23	14	58,579
Pepin	-	-	-	-	-
Pierce	32	14	31	13	33,455
Polk	25	9	22	9	13,921
Portage	28	13	28	13	43,771
Price	3	2	3	2	2,673
Racine	59	35	53	33	148,209
Richland	5	3	5	3	7,730
Rock	31	7	31	7	52,517
Rusk	-	-	-	-	-
St. Croix	58	38	56	36	111,057
Sauk	21	11	21	10	37,256
Sawyer	14	8	13	7	24,302
Shawano	5	3	5	3	11,523
Sheboygan	61	27	62	26	126,221
Taylor	6	2	6	2	4,754
Trempealeau	4	3	4	3	13,828
Vernon	3	3	2	2	9,514
Vilas	4	3	4	3	8,459
Walworth	6	3	5	2	10,539
Washburn	8	3	6	1	17,377
Washington	35	23	35	23	112,906
Waukesha	20	13	19	13	72,568
Waupaca	17	12	16	11	36,197
Waushara	-	-	-	-	-
Winnebago	45	16	42	15	84,327
Wood	<u>45</u>	<u>21</u>	<u>44</u>	<u>21</u>	<u>84,182</u>
Total	1,521	839	1,466	799	\$3,575,958