

December 2011

A Report

Open Enrollment Program Transfer Amount Alternatives

2011-2012 Joint Legislative Audit Committee Members

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CONTENTS

Letter of Transmittal	1
Open Enrollment Program	3
Program Overview	6
Five Transfer Amount Alternatives	13
Alternative 1: Including Additional Costs in the Per Pupil Transfer Amount	15
Alternative 2: Using Statewide Average Shared Costs as the Per Pupil Transfer Amount	23
Alternative 3: Removing Certain Costs from the Per Pupil Transfer Amount	31
Alternative 4: Using the Receiving District's Direct Educational Costs as the Per Pupil Transfer Amount	39
Alternative 5: Using the Receiving District's Equalization Aid as the Per Pupil Transfer Amount	47
Appendices	
Appendix 1: Pupils Receiving Special Education Services through Open Enrollment	
Appendix 2: Full-Time Equivalent Open Enrollment Pupil Transfers, by District	
Appendix 3: Financial Effects on Districts, by Transfer Amount Alternative	
Appendix 4: Financial Effects of Alternative 4 on Selected Districts	
Appendix 5: Financial Effects of Alternative 5 on Selected Districts	



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Joe Chrisman
State Auditor

December 14, 2011

Senator Robert Cowles and
Representative Samantha Kerkman, Co-chairpersons
Joint Legislative Audit Committee
State Capitol
Madison, Wisconsin 53702

Dear Senator Cowles and Representative Kerkman:

Under the open enrollment program, pupils may apply to attend public schools outside of the school districts where they reside. For each participating pupil, the Department of Public Instruction (DPI) transfers state aid from the district where the pupil resides to the district where the pupil attends school. This per pupil transfer amount is based on the statewide average of all districts' direct educational costs, which include such costs as teacher salaries and fringe benefits but exclude such costs as those related to administration and building operations. As required by 2011 Wisconsin Act 32, the 2011-13 Biennial Budget Act, we have reported on the amounts transferred since the program began in the 1998-99 school year, as well as on alternatives that could be considered for modifying the per pupil amount of state aid that is transferred between districts.

In the 2010-11 school year, 34,450 pupils participated in the program, and the amount transferred per pupil was \$6,665. A total of 224 districts lost more pupils than they gained through the program, 199 gained more than they lost, and 1 did not gain or lose any pupils. Most of the state's 424 districts either had a net gain or a net loss of 50 pupils or fewer, but 39 had a net gain or net loss of more than 100 pupils.

To illustrate a range of options, our report identifies five transfer amount alternatives that the Legislature could consider. To describe the potential financial effects of the five alternatives, we determined the amount of open enrollment funding each district would have gained or lost if any one of the alternatives had been in effect for the 2010-11 school year and compared the results to the amounts each district actually received in that school year.

We appreciate the assistance DPI extended to us in preparing this report.

Sincerely,

Joe Chrisman
State Auditor

JC/DS/ss

Open Enrollment Program ■

Since the 1998-99 school year, Wisconsin's open enrollment program has enabled pupils to apply to attend public schools outside of the school districts where they reside. Section 118.51(5)(a), Wis. Stats., specifies the criteria that school boards may use to decide which applications from nonresident pupils to accept, including the availability of space—as determined by class size limits, pupil-teacher ratios, enrollment projections, and other similar measures—in a district's schools, programs, classes, or grades. If applications exceed available spaces, a district must randomly admit pupils, after giving preference to pupils already attending the district and their siblings. A school board may require a participating pupil to reapply only once. Reapplication can occur only when a pupil enters middle school, junior high school, or high school. Participating pupils may choose to return at any time to their districts of residence.

Districts are funded primarily by state aid and local property tax revenue. Most state aid is provided as equalization aid, which the Department of Public Instruction (DPI) distributes through a complex formula that is based on several factors, including:

- a district's membership, which is the full-time equivalent number of public school pupils residing in the district in the prior school year, as measured on specified dates;
- a district's shared costs, which are costs paid for with equalization aid and local property tax revenue; and
- the value of taxable property within a district's boundaries.

4 ■ ■ ■ ■ OPEN ENROLLMENT PROGRAM

Equalization aid is intended to reduce districts' reliance upon property tax as the sole revenue source and to guarantee that each district is able to provide pupils with a basic educational opportunity regardless of the district's local financial resources. Districts with a lower per pupil property valuation receive equalization aid that pays for a larger percentage of their shared costs, while districts with a higher per pupil property valuation receive equalization aid that pays for a smaller percentage of their shared costs. Statutes limit the annual amount of revenue a district can receive through a combination of property tax revenue and general state aid, which consists almost entirely of equalization aid but also includes other types of aid such as Chapter 220 integration aid. This is known as a district's revenue limit.

Under the open enrollment program, families do not pay tuition for their children to attend a different district (which is known as the receiving district) than the district where they reside (which is known as the sending district). Instead, DPI transfers an amount to the receiving district that equals the statewide average per pupil cost incurred during the prior school year for four categories of statutorily specified expenditures: regular instruction, cocurricular activities, instructional support services, and pupil support services. As defined by DPI:

- regular instruction includes the costs of salaries and fringe benefits for teachers and other instructional staff, instructional supplies, and materials such as textbooks;
- cocurricular activities includes the costs of activities supervised by school staff such as band, chorus, speech and debate, and athletics;
- instructional support services includes the costs of activities such as curriculum development, staff training, and library services; and
- pupil support services includes the costs of activities such as social work, guidance counseling, and psychological services.

These direct educational expenses exclude other costs incurred by districts, such as those related to administration, building operations and maintenance, and debt service.

For each district, DPI determines the number of participating pupils who transferred to other districts and the number who transferred into the district. If more pupils transfer into a district than transfer out, the district's state aid payment is supplemented by an amount equal to the per pupil transfer amount multiplied by the number of net transfers into the district. A district's revenue limit does not restrict the amount of supplemental aid the district can receive as a result of the program. In contrast, if more participating pupils transfer out of a district than into it, the state aid payment is reduced in the same manner. When the amount to be transferred out of a district exceeds that district's equalization aid, DPI reduces other types of state aid provided to that district, including categorical aid that

partially funds specific costs such as those related to special education and pupil transportation. Districts are not allowed to increase property taxes to compensate for any loss of state aid that occurs as a result of the program. DPI prorates the transfer amount for pupils who attend receiving districts for less than a full school year. This method for determining the transfer amounts, which is revenue neutral from the State's perspective, has remained unchanged since the program's inception.

Proponents of open enrollment believe that the program provides educational choices to parents and pupils and encourages school districts to improve their educational programs in order to avoid losing pupils to other districts. In contrast, opponents believe that any programmatic benefits are outweighed by the financial penalty to districts that lose pupils, which leaves less money available to educate pupils who remain in the district.

Nonstatutory provisions in 2011 Wisconsin Act 32, the 2011-13 Biennial Budget Act, require us to report by January 1, 2012, on:

- the history of the open enrollment transfer amount;
- alternatives for increasing the transfer amount based on the costs to the receiving districts of educating transfer pupils and the amount of funding that sending districts retain for their fixed costs;
- alternatives for transferring sending districts' revenue limit amounts or state aid to the receiving districts; and
- the effects of these alternatives on districts that either gain or lose a relatively large proportion of their pupils under the program.

To complete this report, we analyzed program and school funding data provided by DPI. In addition, we contacted eight districts, including those that gained and lost pupils in the 2010-11 school year as a result of the program, and eight associations that represent districts, pupils, and others involved with public school education.

We did not address program funding issues related to pupils who receive special education services because Act 32 directed us to examine the transfer amount, which does not apply to such pupils. Pupils who receive special education services and participate in the program are instead funded by direct payments between districts, and DPI does not centrally track these district-to-district payments. However, some advocates for special education pupils believe that a comprehensive review of the program's funding alternatives should include consideration of ways to increase these pupils' participation. Appendix 1 shows the number of participating pupils who received special education services each year since the program began.

Program Overview

Table 1 shows the number of participating pupils in September of each year, the per pupil transfer amount, and the total amount transferred statewide in each school year since the program began. In the 2010-11 school year, the 34,450 participating pupils represented 4.0 percent of all public school pupils in Wisconsin, and the \$196.2 million transferred statewide was 4.2 percent of all equalization aid provided to districts. In the 2011-12 school year, DPI estimates that the per pupil transfer amount will increase to \$6,948. As of September 2011, 37,345 pupils participated in the program.

Table 1

History of the Open Enrollment Program

School Year	Number of Pupils ¹	Per Pupil Transfer Amount	Total Transferred Statewide
1998-99	2,464	\$4,543	\$ 9,579,900
1999-2000	4,859	4,703	19,609,500
2000-01	7,214	4,828	30,468,100
2001-02	9,602	5,059	42,442,600
2002-03	12,378	5,241	57,407,600
2003-04	15,409	5,446	73,862,300
2004-05	18,215	5,496	88,014,900
2005-06	21,028	5,682	104,027,900
2006-07	23,406	5,845	118,740,900
2007-08	25,899	6,007	135,100,800
2008-09	28,012	6,225	151,233,900
2009-10	31,891	6,498	178,363,400
2010-11	34,450	6,665	196,196,600

¹ As of the third Friday in September, including pupils receiving special education services.

In the 2010-11 school year, per pupil direct educational costs in 239 districts were less than the \$6,665 transferred per pupil, while such costs were more than that amount in 185 districts. Direct educational costs ranged from a low of \$4,564 per pupil in Richfield J1 to a high of \$12,983 per pupil in Washington.

Table 2 shows the grade level of participating pupils in the 2010-11 school year. Participation was slightly more common at higher grade levels, possibly because some high school pupils were looking for educational or extracurricular options not offered in their resident districts, such as advanced placement courses and athletic programs.

Table 2

Open Enrollment Participation, by Grade Level
2010-11 School Year

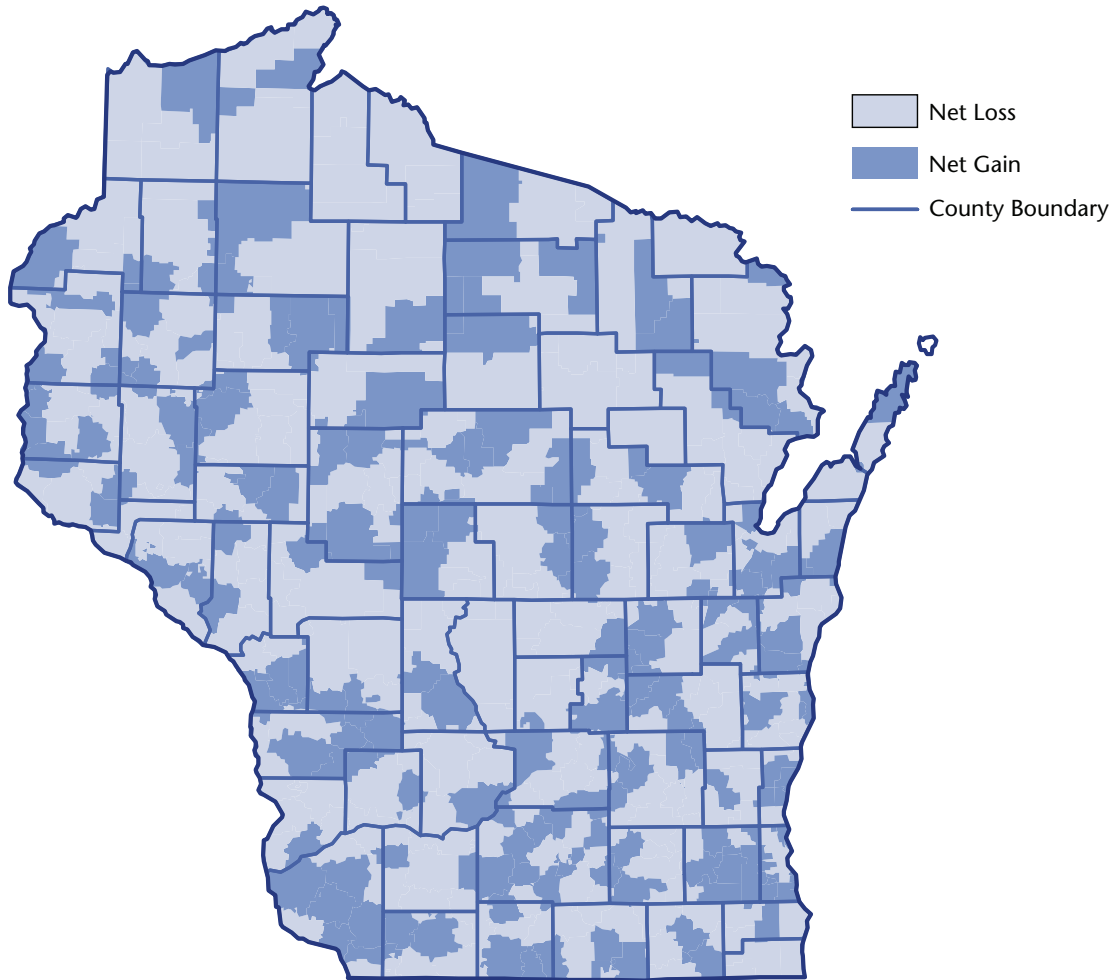
Grade Level	Open Enrollment Pupils ¹	Public School Pupils Statewide	Percentage
Prekindergarten	1,575	50,200	3.1%
Kindergarten	2,239	60,721	3.7
1	2,199	61,262	3.6
2	2,275	60,224	3.8
3	2,241	59,981	3.7
4	2,236	61,015	3.7
5	2,237	61,417	3.6
6	2,353	61,053	3.9
7	2,350	61,263	3.8
8	2,360	61,334	3.8
9	2,937	68,304	4.3
10	2,963	66,391	4.5
11	3,251	69,010	4.7
12	3,230	69,375	4.7
Unknown	4	–	–
Total	34,450	871,550	4.0%

¹ As of the third Friday in September 2010, including pupils receiving special education services.

Because DPI transfers state aid based on the actual number of days that each participating pupil spends in a given district during a school year, we used a full-time equivalent basis to determine each district’s net pupil transfer. The net pupil transfer reflects the combined effects of participating pupils leaving and entering a district but excludes those receiving special education services. In the 2010-11 school year, 224 of the state’s 424 districts had a net loss of pupils, 199 had a net gain, and 1 did not gain or lose any pupils. As shown in Figure 1, districts with net losses and net gains of pupils were located throughout the state and included both urban and rural areas. On average, receiving districts had fewer pupils than sending districts; had higher direct educational costs per pupil; and received less equalization aid per pupil, suggesting that receiving districts had higher property tax values.

Figure 1

Net Losses and Net Gains of Full-Time Equivalent Open Enrollment Pupils¹
2010-11 School Year

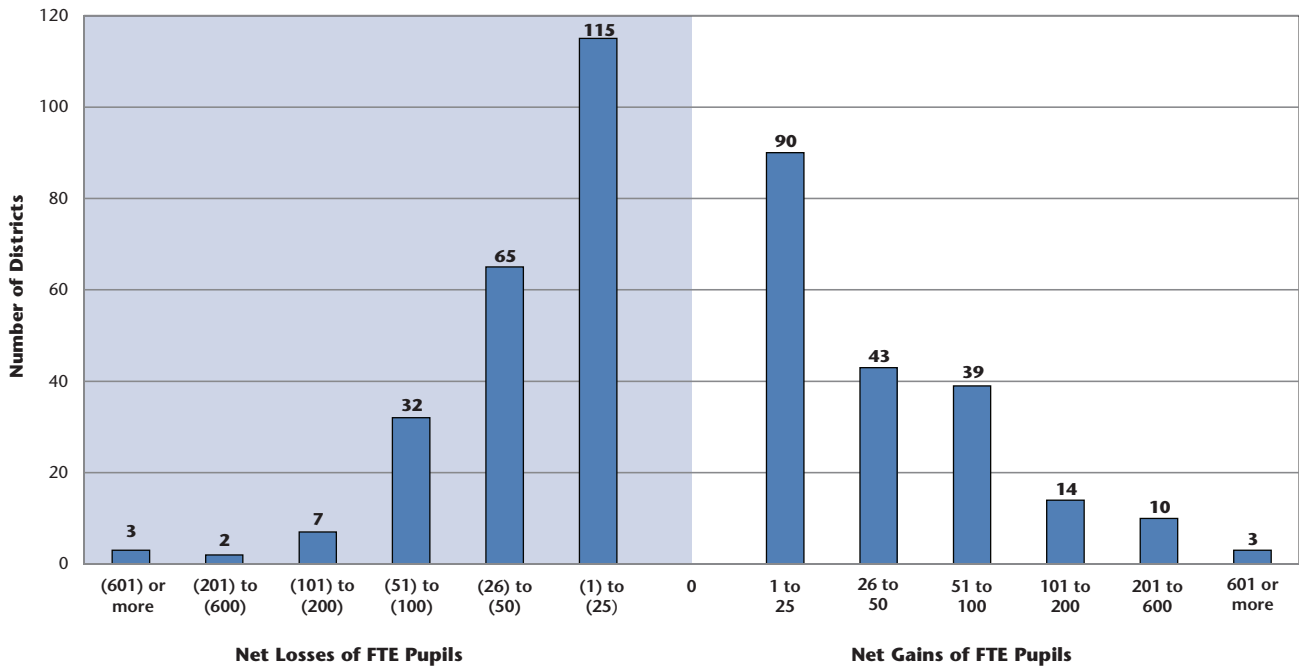


¹ Washington district did not gain or lose any pupils (excluding those receiving special education services).

Figure 2 shows the extent to which districts had net losses or net gains of pupils as a result of the program in the 2010-11 school year. While 313 districts had either a net loss or a net gain of 50 pupils or fewer, 39 had a net loss or a net gain of more than 100 pupils. Appendix 2 shows the net loss or net gain for each district.

Figure 2

**Net Losses and Net Gains of Full-Time Equivalent
Open Enrollment Pupils in Individual School Districts¹
2010-11 School Year**



¹ Washington district did not gain or lose any pupils (excluding those receiving special education services).

Table 3 shows the districts with the most net transfers of open enrollment pupils in the 2010-11 school year, rounded to the nearest whole number. Four of the ten districts with net gains operate virtual charter schools. Pupils enrolled in virtual charter schools typically attend school from their homes or anywhere they have a computer and an Internet connection.

Table 3

**School Districts with the Most Full-Time Equivalent
Net Pupil Transfers under the Open Enrollment Program
2010-11 School Year**

	Net Pupil Transfers
Districts with Net Gains	
Wauwatosa	911
McFarland ¹	808
Appleton Area ¹	671
Ashwaubenon	541
Northern Ozaukee ¹	524
Greenfield	517
West Allis-West Milwaukee	457
Elmbrook	446
Grantsburg ¹	400
Greendale	353
Districts with Net Losses	
Milwaukee	(4,569)
Green Bay Area	(703)
Racine Unified	(618)
Madison Metropolitan	(533)
Kaukauna Area	(298)
Beloit	(189)
Delavan-Darien	(151)
Hartford J1	(148)
Oconomowoc Area	(147)
Palmyra-Eagle Area	(132)

¹ District operates a virtual charter school.

Table 4 shows the districts where open enrollment pupils in the 2010-11 school year represented the largest percentage of a district’s membership. As noted, membership is defined as the number of public school pupils residing in a district in the prior school year. It includes pupils who transferred to other districts under the open enrollment program but excludes pupils who transferred into a district under the program.

Table 4

**School Districts Where Net Full-Time Equivalent Pupil Transfers
under the Open Enrollment Program Represented
the Largest Percentage of Membership
2010-11 School Year**

	Net Pupil Transfers	Membership	Net Transfers as a Percentage of Membership
Districts with Net Gains			
Northern Ozaukee ¹	524	871	60.2%
Brighton #1	68	131	51.9
Rubicon J6	45	95	47.4
Grantsburg ¹	400	927	43.1
Geneva J4	47	115	40.9
McFarland ¹	808	2,037	39.7
Friess Lake	82	211	38.9
Saint Francis	315	900	35.0
Yorkville J2	99	324	30.6
Ashwaubenon	541	2,527	21.4
Districts with Net Losses			
Dover #1	(34)	122	(27.9)
South Shore	(43)	196	(21.9)
Stockbridge	(39)	248	(15.7)
Richfield J1	(70)	453	(15.5)
Winter	(46)	346	(13.3)
Wheatland J1	(60)	466	(12.9)
Mercer	(19)	147	(12.9)
Neosho J3	(26)	203	(12.8)
Washington-Caldwell	(25)	236	(10.6)
Palmyra-Eagle Area	(132)	1,280	(10.3)

¹ District operates a virtual charter school.

One way of measuring the program’s financial effects on a district is to calculate the amount of general state aid and property tax revenue retained by a district for each pupil who transferred elsewhere. For example, if a district’s revenue limit was \$10,665 per pupil and the transfer amount was \$6,665 per pupil, the district would have retained \$4,000 in general state aid and property tax revenue for each transferring pupil, if the district fully levied property taxes to the statutorily allowed revenue limit.

As shown in Table 5, 172 of the 224 districts that had a net loss of pupils under the program in the 2010-11 school year retained \$3,000 or more in general state aid and property tax revenue for each pupil who transferred elsewhere. Districts can use the retained funding for any purpose, including paying teacher salaries and maintaining classrooms and school buildings. Retaining these funds could be important if participating pupils choose to return to the sending districts, as permitted by statutes. Information on the extent to which pupils actually return was not readily available.

Table 5

**General State Aid and Property Tax Revenue Per Pupil that
Net Losing Districts Retained after Pupils Transferred
Elsewhere under the Open Enrollment Program
2010-11 School Year**

Amount Per Pupil	Districts	Percentage
\$9,000 or More	2	0.9%
\$7,000 to \$8,999	2	0.9
\$5,000 to \$6,999	16	7.1
\$3,000 to \$4,999	152	67.9
Subtotal	172	76.8
\$2,000 to \$2,999	51	22.8
Less than \$2,000	1	0.4
Total	224	100.0%



Five Transfer Amount Alternatives ■

To illustrate a range of options, we identified five alternatives that the Legislature could consider if it wishes to modify how the program's per pupil transfer amount is calculated:

- Alternative 1 would increase the transfer amount by taking into consideration additional district costs that may be directly related to educating pupils but are not currently included when the transfer amount is calculated.
- Alternative 2 would increase the transfer amount by basing it on statewide average per pupil shared costs, which are paid for by equalization aid and property tax revenue.
- Alternative 3 would decrease the transfer amount by removing from consideration certain costs that are currently included when the transfer amount is calculated but may not be directly related to educating pupils.
- Alternative 4 would transfer an amount equivalent to the receiving district's per pupil direct educational costs as they are currently defined, thereby reflecting a given district's actual costs.
- Alternative 5 would transfer an amount equivalent to a receiving district's per pupil equalization aid, which would ensure that districts receiving more equalization aid for their own pupils would receive a higher per pupil transfer amount, while those receiving less aid would receive a lower transfer amount.

To describe the potential financial effects of these five alternatives, we calculated the amount of open enrollment funding each district would have gained or lost if any one of the alternatives had been in effect for the 2010-11 school year and compared the results to the amount each district actually received. We also calculated the total amount of open enrollment funding districts would have gained or lost in the 2010-11 school year as a percentage of a district's revenue limit, which provides another indication of the alternative's financial effects. Because complete information for the 2011-12 school year will be unavailable until mid-2012, we did not estimate the financial effects of the alternatives for this school year.

It should be noted that the actual cost of educating participating pupils likely differs from the amounts that would be transferred between districts under the five alternatives because the alternatives are based on the average costs of educating pupils, rather than the marginal costs of educating them. This is important because staff salaries and fringe benefits make up most direct educational costs. In the 2010-11 school year, for example, staff salaries and fringe benefits accounted for 90.2 percent of the total costs that were used to determine the per pupil transfer amount.

The following examples help to illustrate the implications of this issue. If 20 pupils transfer from District A to District B, but no more than 2 of them are in the same grade, District B would likely not need to hire additional instructional or other staff to serve them. Therefore, the actual cost of educating each of these pupils would be substantially less than \$6,665, which was the per pupil transfer amount in the 2010-11 school year. In contrast, if 8 of the 20 pupils were in the fifth grade and District B was already at capacity for fifth-grade instruction, it might need to hire additional staff to adequately serve the additional pupils. As a result, the actual cost of educating each of them could be substantially more than \$6,665. However, because districts are not required to accept pupils through the program if they do not have the existing capacity to serve them, it seems likely that in most instances a district would accept additional pupils only if it did not need to hire additional staff to educate them, or if the number of additional pupils was so large that the revenue generated exceeded the costs of any additional staff who would be needed.

Because information on the marginal costs of educating pupils is unavailable and such costs vary for each pupil, we based our alternatives on average costs. In addition, the marginal cost of educating a pupil may be most relevant in the first year a pupil transfers to a district. As noted, statutes allow a receiving district to require a pupil to reapply only once, which means that a receiving district likely needs to consider that an open enrollment pupil may continue to attend the district in future years. Further, equalization aid is not distributed to school districts based on marginal costs.

**Alternative 1: Including Additional Costs in
the Per Pupil Transfer Amount**

This alternative would increase the program’s per pupil transfer amount by taking into account the costs of certain district activities that may be direct educational costs but are not currently included in the transfer amount’s calculation:

- instructional activities for gifted or talented pupils;
- management of a school’s operations, including activities of the principal, assistant principals, and other assistants in the general supervision of school operations;
- transportation for field trips and cocurricular activities; and
- purchasing, printing, and mail distribution services.

Table 6

Summary of the Financial Effects of Alternative 1
2010-11 School Year

	What Actually Occurred	What Would Have Occurred if the Alternative Had Been in Effect
Per Pupil Transfer Amount	\$6,665	\$7,389
Total Amount Transferred Statewide	\$196.2 million	\$217.5 million
Compared to the amounts actually received under the program, the number of districts that would have received:		
more funding		199
less funding		224
the same amount of funding		1 ¹
Total		424

¹ Washington district did not gain or lose any pupils (excluding those receiving special education services).

Table 7 shows the districts with the largest net gains and net losses of pupils from the program and the financial effects on them if this alternative had been in effect for the 2010-11 school year. Compared to the actual transfer amounts, the ten districts with net gains would have gained more funds, while the ten districts with net losses would have lost more funds. For example, Wauwatosa would have gained an additional \$659,400, while Milwaukee would have lost an additional \$3.3 million. As a percentage of a district's revenue limit, the modified transfer amount would have been considerably higher for most of the ten districts with net pupil gains than it would have been for those with net pupil losses, largely because the districts with net gains tended to have fewer pupils than those with net losses. Appendix 3 shows how each of Wisconsin's 424 districts would have been financially affected if this alternative had been in effect for the 2010-11 school year.

Table 7

**Alternative 1
Including Additional Costs in the Per Pupil Transfer Amount**

**Financial Effects on the Districts with the
Largest Net Gains and Net Losses of
Full-Time Equivalent Open Enrollment Pupils
2010-11 School Year**

District	Actual Transfer Amount	Modified Transfer Amount	Difference	Modified Transfer Amount as a Percentage of a District's Revenue Limit
Districts with Net Gains				
Wauwatosa	\$ 6,070,300	\$ 6,729,700	\$ 659,400	10.7%
McFarland	5,383,600	5,968,400	584,800	27.3
Appleton Area	4,474,500	4,960,500	486,000	3.5
Ashwaubenon	3,604,600	3,996,200	391,600	15.2
Northern Ozaukee	3,496,900	3,876,700	379,800	44.1
Greenfield	3,443,800	3,817,800	374,000	12.4
West Allis-West Milwaukee	3,046,900	3,377,900	331,000	4.1
Elmbrook	2,973,600	3,296,600	323,000	4.2
Grantsburg	2,663,900	2,953,300	289,400	33.3
Greendale	2,352,700	2,608,300	255,600	10.5
Districts with Net Losses				
Milwaukee	(30,457,000)	(33,765,300)	(3,308,300)	(3.8)
Green Bay Area	(4,685,900)	(5,194,900)	(509,000)	(2.6)
Racine Unified	(4,121,900)	(4,569,600)	(447,700)	(2.1)
Madison Metropolitan	(3,548,600)	(3,934,100)	(385,500)	(1.4)
Kaukauna Area	(1,982,600)	(2,197,900)	(215,300)	(5.4)
Beloit	(1,260,100)	(1,397,000)	(136,900)	(2.0)
Delavan-Darien	(1,008,000)	(1,117,500)	(109,500)	(4.3)
Hartford J1	(983,200)	(1,090,000)	(106,800)	(6.2)
Oconomowoc Area	(975,900)	(1,081,900)	(106,000)	(2.2)
Palmyra-Eagle Area	(882,200)	(978,000)	(95,800)	(7.8)

Table 8 shows the districts where open enrollment pupils represented the largest percentage of membership and the financial effects on them if this alternative had been in effect for the 2010-11 school year. As a percentage of a district's revenue limit, the modified transfer amount would have been higher for most of the ten districts that had net pupil gains than it would have been for those with net pupil losses. As may be expected, districts where open enrollment pupils represented the largest percentage of the membership would have been financially affected to a greater extent than other districts, such as those shown in Table 7.

If implemented, this alternative would be relatively easy for DPI to administer and would be familiar to districts because it is based on the existing method of transferring state aid between districts. If the alternative had been in effect for the 2010-11 school year, 82 of the 224 districts with a net loss of pupils through the program would have retained at least \$3,000 in general state aid and property tax revenue for each pupil who transferred elsewhere. In contrast, 172 of the 224 districts actually retained at least \$3,000 in general state aid and property tax revenue per pupil in the 2010-11 school year.

Table 8

Alternative 1
Including Additional Costs in the Per Pupil Transfer Amount

**Financial Effects on Districts Where Net Full-Time Equivalent
Open Enrollment Pupil Transfers Represented
the Largest Percentage of Membership
2010-11 School Year**

District	Actual Transfer Amount	Modified Transfer Amount	Difference	Modified Transfer Amount as a Percentage of a District's Revenue Limit
Districts with Net Gains				
Northern Ozaukee	\$3,496,900	\$3,876,700	\$379,800	44.1%
Brighton #1	451,200	500,200	49,000	31.1
Rubicon J6	297,300	329,500	32,200	25.5
Grantsburg	2,663,900	2,953,300	289,400	33.3
Geneva J4	308,300	341,700	33,400	21.5
McFarland	5,383,600	5,968,400	584,800	27.3
Friess Lake	545,000	604,200	59,200	23.3
Saint Francis	2,100,800	2,329,000	228,200	24.0
Yorkville J2	659,700	731,300	71,600	19.4
Ashwaubenon	3,604,600	3,996,200	391,600	15.2
Districts with Net Losses				
Dover #1	(231,900)	(257,100)	(25,200)	(18.9)
South Shore	(283,900)	(314,800)	(30,900)	(12.4)
Stockbridge	(262,600)	(291,100)	(28,500)	(10.9)
Richfield J1	(467,900)	(518,700)	(50,800)	(11.6)
Winter	(306,600)	(339,900)	(33,300)	(7.6)
Wheatland J1	(400,000)	(443,400)	(43,400)	(8.9)
Mercer	(123,700)	(137,100)	(13,400)	(6.8)
Neosho J3	(172,400)	(191,100)	(18,700)	(8.9)
Washington-Caldwell	(166,600)	(184,700)	(18,100)	(6.6)
Palmyra-Eagle Area	(882,200)	(978,000)	(95,800)	(7.8)

Alternative 2: Using Statewide Average Shared Costs as the Per Pupil Transfer Amount

Rather than basing the transfer amount on direct educational expenses, this alternative would increase the transfer amount by basing it on statewide average shared costs per pupil. Shared costs are district expenditures paid for by equalization aid and property tax revenue.

Table 9

Summary of the Financial Effects of Alternative 2
2010-11 School Year

	What Actually Occurred	What Would Have Occurred if the Alternative Had Been in Effect
Per Pupil Transfer Amount	\$6,665	\$10,332
Total Amount Transferred Statewide	\$196.2 million	\$304.1 million
Compared to the amounts actually received under the program, the number of districts that would have received:		
more funding		199
less funding		224
the same amount of funding		1 ¹
Total		424

¹ Washington district did not gain or lose any pupils (excluding those receiving special education services).

Table 10 shows the districts with the largest net gains and net losses of pupils from the program and the financial effects on them if this alternative had been in effect for the 2010-11 school year. Compared to the actual transfer amounts, districts with net gains would have gained even more funds, while districts with net losses would have lost even more funds. For example, Wauwatosa would have gained an additional \$3.3 million, while Milwaukee would have lost an additional \$16.8 million. Compared to Alternative 1—Including Additional Costs in the Per Pupil Transfer Amount (see page 15)—this alternative would have increased considerably the amounts transferred, and the transfer amount as a percentage of a district's revenue limit would also have increased. Appendix 3 shows how each district statewide would have been financially affected if this alternative had been in effect for the 2010-11 school year.

Table 10

Alternative 2
Using Statewide Average Shared Costs as the Per Pupil Transfer Amount

**Financial Effects on the Districts with the
Largest Net Gains and Net Losses of
Full-Time Equivalent Open Enrollment Pupils
2010-11 School Year**

District	Actual Transfer Amount	Modified Transfer Amount	Difference	Modified Transfer Amount as a Percentage of a District's Revenue Limit
Districts with Net Gains				
Wauwatosa	\$ 6,070,300	\$ 9,410,200	\$ 3,339,900	14.9%
McFarland	5,383,600	8,345,600	2,962,000	38.1
Appleton Area	4,474,500	6,936,200	2,461,700	4.9
Ashwaubenon	3,604,600	5,587,800	1,983,200	21.2
Northern Ozaukee	3,496,900	5,420,800	1,923,900	61.6
Greenfield	3,443,800	5,338,400	1,894,600	17.3
West Allis-West Milwaukee	3,046,900	4,723,300	1,676,400	5.7
Elmbrook	2,973,600	4,609,600	1,636,000	5.8
Grantsburg	2,663,900	4,129,500	1,465,600	46.6
Greendale	2,352,700	3,647,200	1,294,500	14.7
Districts with Net Losses				
Milwaukee	(30,457,000)	(47,213,900)	(16,756,900)	(5.4)
Green Bay Area	(4,685,900)	(7,264,000)	(2,578,100)	(3.6)
Racine Unified	(4,121,900)	(6,389,700)	(2,267,800)	(3.0)
Madison Metropolitan	(3,548,600)	(5,501,000)	(1,952,400)	(1.9)
Kaukauna Area	(1,982,600)	(3,073,300)	(1,090,700)	(7.6)
Beloit	(1,260,100)	(1,953,400)	(693,300)	(2.7)
Delavan-Darien	(1,008,000)	(1,562,600)	(554,600)	(6.1)
Hartford J1	(983,200)	(1,524,100)	(540,900)	(8.6)
Oconomowoc Area	(975,900)	(1,512,700)	(536,800)	(3.0)
Palmyra-Eagle Area	(882,200)	(1,367,500)	(485,300)	(10.9)

Table 11 shows the districts where open enrollment pupils represented the largest percentage of membership and the financial effects on them if this alternative had been in effect for the 2010-11 school year. As may be expected, districts where open enrollment pupils represented the largest percentage of the membership would have been financially affected to a greater extent than other districts, such as those shown in Table 10.

If implemented, this alternative would be relatively easy for DPI to administer and would be familiar to districts because it would transfer state aid between districts, although the transfer amount would be based on shared costs, rather than on direct educational costs. If the alternative had been in effect for the 2010-11 school year, 4 of the 224 districts with a net loss of pupils through the program would have retained at least \$3,000 in general state aid and property tax revenue for each pupil who transferred elsewhere, but 136 districts would have lost more than their per pupil general state aid and property tax revenue for each pupil who transferred elsewhere. In contrast, 172 of the 224 districts actually retained at least \$3,000 in general state aid and property tax revenue per pupil in the 2010-11 school year.

A district's revenue limit divided equally among all district pupils is the per pupil revenue limit amount. Another option for modifying the program's transfer amount would be to transfer a sending district's per pupil revenue limit amount to the receiving district. Because the amounts that most districts would transfer under this option would be similar to the amounts that would be transferred if shared costs were used as the basis for determining the transfer amount, we do not separately present an alternative based on revenue limit amounts. Basing the transfer amount on either shared costs or revenue limit amounts would transfer almost all of a sending district's revenue associated with pupils participating in the program.

Table 11

Alternative 2
Using Statewide Average Shared Costs as the Per Pupil Transfer Amount

**Financial Effects on Districts Where Net Full-Time Equivalent
Open Enrollment Pupil Transfers Represented
the Largest Percentage of Membership
2010-11 School Year**

District	Actual Transfer Amount	Modified Transfer Amount	Difference	Modified Transfer Amount as a Percentage of a District's Revenue Limit
Districts with Net Gains				
Northern Ozaukee	\$3,496,900	\$5,420,800	\$1,923,900	61.6%
Brighton #1	451,200	699,500	248,300	43.5
Rubicon J6	297,300	460,800	163,500	35.6
Grantsburg	2,663,900	4,129,500	1,465,600	46.6
Geneva J4	308,300	477,900	169,600	30.1
McFarland	5,383,600	8,345,600	2,962,000	38.1
Friess Lake	545,000	844,900	299,900	32.5
Saint Francis	2,100,800	3,256,600	1,155,800	33.5
Yorkville J2	659,700	1,022,600	362,900	27.2
Ashwaubenon	3,604,600	5,587,800	1,983,200	21.2
Districts with Net Losses				
Dover #1	(231,900)	(359,600)	(127,700)	(26.4)
South Shore	(283,900)	(440,100)	(156,200)	(17.4)
Stockbridge	(262,600)	(407,100)	(144,500)	(15.2)
Richfield J1	(467,900)	(725,300)	(257,400)	(16.2)
Winter	(306,600)	(475,300)	(168,700)	(10.7)
Wheatland J1	(400,000)	(620,000)	(220,000)	(12.5)
Mercer	(123,700)	(191,700)	(68,000)	(9.5)
Neosho J3	(172,400)	(267,200)	(94,800)	(12.5)
Washington-Caldwell	(166,600)	(258,300)	(91,700)	(9.3)
Palmyra-Eagle Area	(882,200)	(1,367,500)	(485,300)	(10.9)

**Alternative 3: Removing Certain Costs from
the Per Pupil Transfer Amount**

This alternative would decrease the program’s per pupil transfer amount by removing from consideration district costs for instructional staff support services, which include curriculum development, staff training, and library services. These costs are currently included in the transfer amount’s calculation but may not be directly related to educating pupils.

Table 12

Summary of the Financial Effects of Alternative 3
2010-11 School Year

	What Actually Occurred	What Would Have Occurred if the Alternative Had Been in Effect
Per Pupil Transfer Amount	\$6,665	\$6,098
Total Amount Transferred Statewide	\$196.2 million	\$179.5 million
Compared to the amounts actually received under the program, the number of districts that would have received:		
more funding		224
less funding		199
the same amount of funding		1 ¹
Total		424

¹ Washington district did not gain or lose any pupils (excluding those receiving special education services).

Table 13 shows the districts with the largest net gains and net losses of pupils from the program and the financial effects on them if this alternative had been in effect for the 2010-11 school year. In contrast to Alternative 1—Including Additional Costs in the Per Pupil Transfer Amount (see page 15)—and Alternative 2—Using the Statewide Average Shared Costs as the Per Pupil Transfer Amount (see page 23)—decreasing the per pupil transfer amount would reduce each district’s total transfer amount and the transfer amount as a percentage of a district’s revenue limit. Compared to the actual transfer amounts, districts with net gains would have gained less funding, while districts with net losses would have lost less. For example, Wauwatosa would have gained \$516,400 less, while Milwaukee would have lost \$2.6 million less. Appendix 3 shows how each district statewide would have been financially affected if this alternative had been in effect for the 2010-11 school year.

Table 13

Alternative 3
Removing Certain Costs from the Per Pupil Transfer Amount

**Financial Effects on the Districts with the
Largest Net Gains and Net Losses of
Full-Time Equivalent Open Enrollment Pupils
2010-11 School Year**

District	Actual Transfer Amount	Modified Transfer Amount	Difference	Modified Transfer Amount as a Percentage of a District's Revenue Limit
Districts with Net Gains				
Wauwatosa	\$ 6,070,300	\$ 5,553,900	\$ (516,400)	8.8%
McFarland	5,383,600	4,925,600	(458,000)	22.5
Appleton Area	4,474,500	4,093,800	(380,700)	2.9
Ashwaubenon	3,604,600	3,298,000	(306,600)	12.5
Northern Ozaukee	3,496,900	3,199,400	(297,500)	36.4
Greenfield	3,443,800	3,150,800	(293,000)	10.2
West Allis-West Milwaukee	3,046,900	2,787,700	(259,200)	3.4
Elmbrook	2,973,600	2,720,600	(253,000)	3.4
Grantsburg	2,663,900	2,437,300	(226,600)	27.5
Greendale	2,352,700	2,152,600	(200,100)	8.7
Districts with Net Losses				
Milwaukee	(30,457,000)	(27,865,900)	2,591,100	(3.2)
Green Bay Area	(4,685,900)	(4,287,200)	398,700	(2.2)
Racine Unified	(4,121,900)	(3,771,200)	350,700	(1.8)
Madison Metropolitan	(3,548,600)	(3,246,700)	301,900	(1.1)
Kaukauna Area	(1,982,600)	(1,813,900)	168,700	(4.5)
Beloit	(1,260,100)	(1,152,900)	107,200	(1.6)
Delavan-Darien	(1,008,000)	(922,300)	85,700	(3.6)
Hartford J1	(983,200)	(899,600)	83,600	(5.1)
Oconomowoc Area	(975,900)	(892,800)	83,100	(1.8)
Palmyra-Eagle Area	(882,200)	(807,100)	75,100	(6.4)

Table 14 shows the districts where open enrollment pupils represented the largest percentage of membership and the financial effects on them if this alternative had been in effect for the 2010-11 school year. As may be expected, districts where open enrollment pupils represented the largest percentage of the membership would have been financially affected to a greater extent than other districts, such as those shown in Table 13.

If implemented, this alternative would be relatively easy for DPI to administer and would be familiar to districts because it is based on the existing method of transferring state aid between districts. It would allow districts to retain more of their general state aid and property tax revenue for pupils who transfer elsewhere. If the alternative had been in effect for the 2010-11 school year, 221 of the 224 districts with a net loss of pupils through the program would have retained at least \$3,000 in general state aid and property tax revenue for each pupil who transferred elsewhere. In contrast, 172 of the 224 districts actually retained at least \$3,000 in general state aid and property tax revenue per pupil in the 2010-11 school year.

Table 14

Alternative 3
Removing Certain Costs from the Per Pupil Transfer Amount

**Financial Effects on Districts Where Net Full-Time Equivalent
Open Enrollment Pupil Transfers Represented
the Largest Percentage of Membership
2010-11 School Year**

District	Actual Transfer Amount	Modified Transfer Amount	Difference	Modified Transfer Amount as a Percentage of a District's Revenue Limit
Districts with Net Gains				
Northern Ozaukee	\$3,496,900	\$3,199,400	\$(297,500)	36.4%
Brighton #1	451,200	412,800	(38,400)	25.6
Rubicon J6	297,300	272,000	(25,300)	21.0
Grantsburg	2,663,900	2,437,300	(226,600)	27.5
Geneva J4	308,300	282,000	(26,300)	17.8
McFarland	5,383,600	4,925,600	(458,000)	22.5
Friess Lake	545,000	498,600	(46,400)	19.2
Saint Francis	2,100,800	1,922,100	(178,700)	19.8
Yorkville J2	659,700	603,600	(56,100)	16.0
Ashwaubenon	3,604,600	3,298,000	(306,600)	12.5
Districts with Net Losses				
Dover #1	(231,900)	(212,200)	19,700	(15.6)
South Shore	(283,900)	(259,800)	24,100	(10.3)
Stockbridge	(262,600)	(240,300)	22,300	(9.0)
Richfield J1	(467,900)	(428,100)	39,800	(9.5)
Winter	(306,600)	(280,500)	26,100	(6.3)
Wheatland J1	(400,000)	(365,900)	34,100	(7.4)
Mercer	(123,700)	(113,200)	10,500	(5.6)
Neosho J3	(172,400)	(157,700)	14,700	(7.4)
Washington-Caldwell	(166,600)	(152,400)	14,200	(5.5)
Palmyra-Eagle Area	(882,200)	(807,100)	75,100	(6.4)

**Alternative 4: Using the Receiving District's
Direct Educational Costs as
the Per Pupil Transfer Amount**

For each pupil participating in the program, this alternative would require the sending district to transfer an amount equivalent to the receiving district’s per pupil direct educational costs, as currently defined. As a result, the per pupil transfer amount would vary depending on the receiving district and would reflect the actual amount spent on direct educational costs in a given district. Districts with higher direct educational costs would benefit under this alternative, while districts with lower direct educational costs would benefit less.

Table 15

Summary of the Financial Effects of Alternative 4
2010-11 School Year

	What Actually Occurred	What Would Have Occurred if the Alternative Had Been in Effect
Per Pupil Transfer Amount	\$6,665	Varies by District
Total Amount Transferred Statewide	\$196.2 million	\$203.3 million
Compared to the amounts actually received under the program, the number of districts that would have received:		
more funding		193
less funding		230
the same amount of funding		1 ¹
Total		424

¹ Washington district did not gain or lose any pupils (excluding those receiving special education services).

As indicated in Figure 3, 341 districts' per pupil direct educational costs were within \$1,000 of the \$6,665 statewide average in the 2010-11 school year.

Figure 3

**Per Pupil Direct Educational Costs in Individual School Districts
2010-11 School Year**

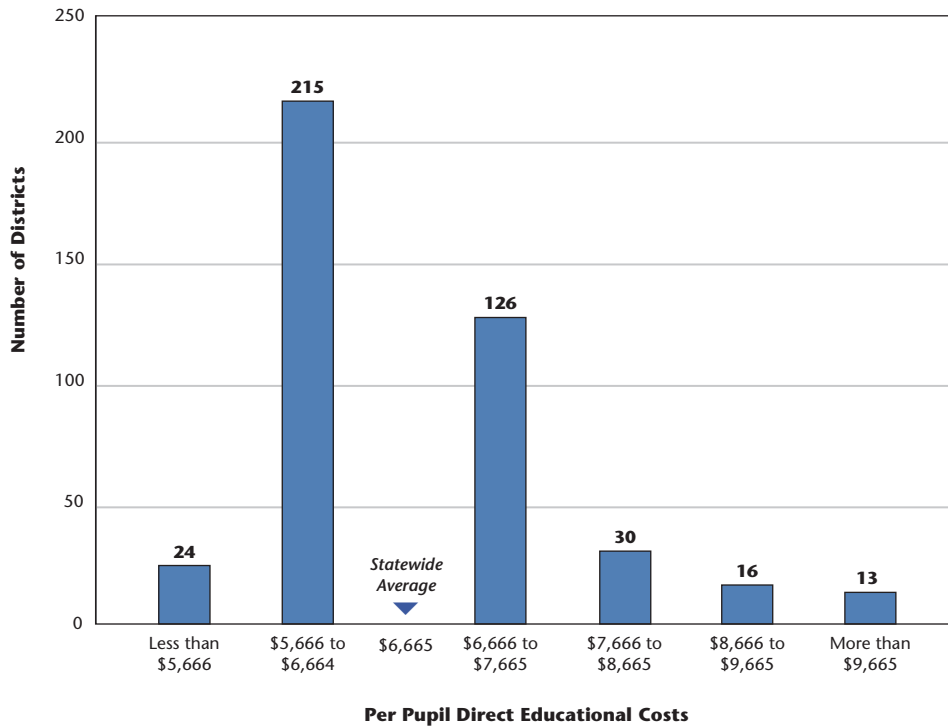


Table 16 shows the districts with the largest net gains and net losses of pupils from the program and the financial effects on them if this alternative had been in effect for the 2010-11 school year. For example, Northern Ozaukee would have gained 60.1 percent more than the actual transfer amount because its per pupil direct educational costs of \$9,912 exceeded both the \$6,665 statewide average and the \$6,491 average per pupil direct educational costs of the districts to which its pupils transferred. Compared to the actual transfer amounts, three of the ten districts with net gains would have gained less under the alternative, and three of the ten districts with net losses would have lost less. For example, West Allis-West Milwaukee would have gained 14.0 percent less than the actual transfer amount because its per pupil direct educational costs of \$6,306 were lower than both the \$6,665 statewide average and the \$7,183 average per pupil direct educational costs of the districts to which its pupils transferred. Appendix 3 shows how each district statewide would have been financially affected if this alternative had been in effect for the 2010-11 school year.

Table 16

Alternative 4
Using the Receiving District's Direct Educational Costs as the Per Pupil Transfer Amount

**Financial Effects on the Districts with the
Largest Net Gains and Net Losses of
Full-Time Equivalent Open Enrollment Pupils
2010-11 School Year**

District	Actual Transfer Amount	Modified Transfer Amount	Difference	Percentage Difference	Modified Transfer Amount as a Percentage of a District's Revenue Limit
Districts with Net Gains					
Wauwatosa	\$ 6,070,300	\$ 7,135,600	\$1,065,300	17.5%	11.3%
McFarland	5,383,600	5,599,000	215,400	4.0	25.6
Appleton Area	4,474,500	4,426,400	(48,100)	(1.1)	3.1
Ashwaubenon	3,604,600	4,207,000	602,400	16.7	16.0
Northern Ozaukee	3,496,900	5,597,500	2,100,600	60.1	63.6
Greenfield	3,443,800	3,276,300	(167,500)	(4.9)	10.6
West Allis-West Milwaukee	3,046,900	2,621,600	(425,300)	(14.0)	3.2
Elmbrook	2,973,600	3,681,200	707,600	23.8	4.7
Grantsburg	2,663,900	3,620,200	956,300	35.9	40.8
Greendale	2,352,700	2,830,700	478,000	20.3	11.4
Districts with Net Losses					
Milwaukee	(30,457,000)	(33,348,300)	(2,891,300)	9.5	(3.8)
Green Bay Area	(4,685,900)	(5,035,600)	(349,700)	7.5	(2.5)
Racine Unified	(4,121,900)	(4,384,500)	(262,600)	6.4	(2.0)
Madison Metropolitan	(3,548,600)	(3,750,500)	(201,900)	5.7	(1.3)
Kaukauna Area	(1,982,600)	(1,891,700)	90,900	(4.6)	(4.7)
Beloit	(1,260,100)	(1,077,300)	182,800	(14.5)	(1.5)
Delavan-Darien	(1,008,000)	(1,181,700)	(173,700)	17.2	(4.6)
Hartford J1	(983,200)	(1,115,600)	(132,400)	13.5	(6.3)
Oconomowoc Area	(975,900)	(1,269,400)	(293,500)	30.1	(2.5)
Palmyra-Eagle Area	(882,200)	(871,700)	10,500	(1.2)	(6.9)

Table 17 shows the districts where open enrollment pupils represented the largest percentage of membership and the financial effects on them if this alternative had been in effect for the 2010-11 school year. Compared to the actual transfer amounts, all ten districts with net gains would have received additional funds under the alternative. Six of the ten districts with net losses would have transferred more funding than they actually did, while four would have transferred less.

If implemented, this alternative would require complex calculations to determine each district's transfer amount, but DPI maintains the necessary information. Districts may find this alternative less predictable than other alternatives because the amount transferred from a given district would depend on the particular districts to which pupils transferred. Because the transfer amount would vary for each pupil under this alternative, the per pupil amount of general state aid and property tax revenue retained would also vary for each pupil. It should be noted that the alternative could encourage increased spending because districts with higher direct educational costs would benefit.

If the alternative had been in effect for the 2010-11 school year, 14 districts that had net pupil gains would not have received any additional funding but would have instead transferred state aid to other districts. This would have occurred, for example, in districts that had a net gain of fewer than ten pupils and had per pupil direct educational costs that were lower than the average per pupil direct educational costs in the districts to which their pupils transferred. Conversely, seven districts that had net losses of pupils through the program would not have lost any state aid, but would have instead gained funding from other districts. This would have occurred because each of the seven districts had a net loss of fewer than ten pupils and had per pupil direct educational costs that were higher than the average per pupil direct educational costs in the districts to which its pupils transferred. These 21 districts are listed in Appendix 4.

Table 17

Alternative 4
Using the Receiving District's Direct Educational Costs as the Per Pupil Transfer Amount

**Financial Effects on Districts Where Net Full-Time Equivalent
Open Enrollment Pupil Transfers Represented
the Largest Percentage of Membership
2010-11 School Year**

District	Actual Transfer Amount	Modified Transfer Amount	Difference	Percentage Difference	Modified Transfer Amount as a Percentage of a District's Revenue Limit
Districts with Net Gains					
Northern Ozaukee	\$3,496,900	\$5,597,500	\$2,100,600	60.1%	63.6%
Brighton #1	451,200	509,600	58,400	12.9	31.7
Rubicon J6	297,300	422,400	125,100	42.1	32.7
Grantsburg	2,663,900	3,620,200	956,300	35.9	40.8
Geneva J4	308,300	505,400	197,100	63.9	31.9
McFarland	5,383,600	5,599,000	215,400	4.0	25.6
Friess Lake	545,000	790,500	245,500	45.0	30.4
Saint Francis	2,100,800	2,798,300	697,500	33.2	28.8
Yorkville J2	659,700	732,600	72,900	11.1	19.5
Ashwaubenon	3,604,600	4,207,000	602,400	16.7	16.0
Districts with Net Losses					
Dover #1	(231,900)	(250,000)	(18,100)	7.8	(18.3)
South Shore	(283,900)	(248,100)	35,800	(12.6)	(9.8)
Stockbridge	(262,600)	(239,700)	22,900	(8.7)	(8.9)
Richfield J1	(467,900)	(641,100)	(173,200)	37.0	(14.3)
Winter	(306,600)	(345,900)	(39,300)	12.8	(7.8)
Wheatland J1	(400,000)	(415,100)	(15,100)	3.8	(8.4)
Mercer	(123,700)	(169,600)	(45,900)	37.1	(8.4)
Neosho J3	(172,400)	(211,900)	(39,500)	22.9	(9.9)
Washington-Caldwell	(166,600)	(163,200)	3,400	(2.0)	(5.9)
Palmyra-Eagle Area	(882,200)	(871,700)	10,500	(1.2)	(6.9)

**Alternative 5: Using the Receiving District's
Equalization Aid as the
Per Pupil Transfer Amount**

For each pupil who transferred elsewhere under the program, this alternative would require the sending district to transfer an amount equivalent to the receiving district's per pupil equalization aid. As a result, the per pupil transfer amount would vary, depending on the receiving district. The alternative would ensure that districts receiving more equalization aid for their own pupils would receive a higher per pupil transfer amount, while those receiving less aid would receive a lower transfer amount. Districts with a lower per pupil property tax valuation tend to receive more equalization aid per pupil and would, therefore, benefit under this alternative. Conversely, districts with a higher per pupil property tax valuation tend to receive less equalization aid per pupil and would, therefore, benefit less.

Table 18

Summary of the Financial Effects of Alternative 5
2010-11 School Year

	What Actually Occurred	What Would Have Occurred if the Alternative Had Been in Effect
Per Pupil Transfer Amount	\$6,665	Varies by District
Total Amount Transferred Statewide	\$196.2 million	\$138.5 million
Compared to the amounts actually received under the program, the number of districts that would have received:		
more funding		252
less funding		171
the same amount of funding		1 ¹
Total		424

¹ Washington district did not gain or lose any pupils (excluding those receiving special education services).

Table 19 shows the districts with the largest net gains and net losses of pupils from the program and the financial effects on them if this alternative had been in effect for the 2010-11 school year. Compared to the actual transfer amounts, nine of the ten districts with net gains would have gained less funding under this alternative. Elmbrook would have lost \$21,500 rather than gained \$3.0 million because even though it had a net gain of 446 pupils, its equalization aid of \$383 per pupil was lower than the average per pupil equalization aid of the districts to which its pupils transferred. Each of the ten districts with net losses would have lost less under this alternative because the receiving districts' per pupil equalization aid tended to be lower than the \$6,665 that was actually transferred in the 2010-11 school year. Appendix 3 shows how each district statewide would have been financially affected if this alternative had been in effect for the 2010-11 school year.

If this alternative had been in effect for the 2010-11 school year, 36 districts that had net gains of pupils from the program would have lost funding, rather than gained funding. In contrast, 17 districts that had net losses of pupils would have gained funding, rather than lost funding. These 53 districts are listed in Appendix 5.

Table 19

Alternative 5
Using the Receiving District's Equalization Aid as the Per Pupil Transfer Amount

**Financial Effects on the Districts with the
Largest Net Gains and Net Losses of
Full-Time Equivalent Open Enrollment Pupils
2010-11 School Year**

District	Actual Transfer Amount	Modified Transfer Amount	Difference	Percentage Difference	Modified Transfer Amount as a Percentage of a District's Revenue Limit
Districts with Net Gains					
Wauwatosa	\$ 6,070,300	\$ 2,540,300	\$(3,530,000)	(58.2)%	4.0%
McFarland	5,383,600	4,378,300	(1,005,300)	(18.7)	20.0
Appleton Area	4,474,500	3,902,900	(571,600)	(12.8)	2.8
Ashwaubenon	3,604,600	2,384,300	(1,220,300)	(33.9)	9.1
Northern Ozaukee	3,496,900	1,957,800	(1,539,100)	(44.0)	22.2
Greenfield	3,443,800	1,342,100	(2,101,700)	(61.0)	4.4
West Allis-West Milwaukee	3,046,900	2,097,700	(949,200)	(31.2)	2.5
Elmbrook	2,973,600	(21,500)	(2,995,100)	(100.7)	(0.1)
Grantsburg	2,663,900	2,478,800	(185,100)	(6.9)	28.0
Greendale	2,352,700	1,542,400	(810,300)	(34.4)	6.2
Districts with Net Losses					
Milwaukee	(30,457,000)	(14,256,200)	16,200,800	(53.2)	(1.6)
Green Bay Area	(4,685,900)	(3,573,500)	1,112,400	(23.7)	(1.8)
Racine Unified	(4,121,900)	(2,783,400)	1,338,500	(32.5)	(1.3)
Madison Metropolitan	(3,548,600)	(2,726,200)	822,400	(23.2)	(0.9)
Kaukauna Area	(1,982,600)	(1,953,900)	28,700	(1.4)	(4.8)
Beloit	(1,260,100)	(1,124,600)	135,500	(10.8)	(1.6)
Delavan-Darien	(1,008,000)	(484,000)	524,000	(52.0)	(1.9)
Hartford J1	(983,200)	(419,200)	564,000	(57.4)	(2.4)
Oconomowoc Area	(975,900)	(418,000)	557,900	(57.2)	(0.8)
Palmyra-Eagle Area	(882,200)	(534,300)	347,900	(39.4)	(4.2)

Table 20 shows the districts where open enrollment pupils represented the largest percentage of membership and the financial effects on them if this alternative had been in effect for the 2010-11 school year. Compared to the actual transfer amounts, nine of the ten districts with net gains would have gained less funding under the alternative. Geneva J4 would have lost funding under this alternative because even though it had a net gain of 47 pupils from the program, it received no equalization aid. Therefore, it would not have received any funding for pupils transferring into the district but would have paid for its pupils who transferred to other districts. Nine of the ten districts with net losses would have lost less under the alternative, while Stockbridge would have lost more.

If implemented, this alternative would require complex calculations to determine each district's transfer amount, but DPI maintains the necessary information. Districts may find this alternative less predictable than other alternatives because the amount transferred out of a given district would depend on the particular districts to which its pupils transferred. Because the transfer amount would vary for each pupil under this alternative, the per pupil amount of general state aid and property tax revenue retained would also vary.

One option for modifying the transfer amount would be to transfer a sending district's per pupil equalization aid to the receiving district. However, 21 districts did not receive any equalization aid in the 2010-11 school year, 62 districts received \$2,665 or less per pupil, and 64 districts received between \$2,666 and \$4,665 per pupil. Such districts would transfer little or no funding when their pupils transferred elsewhere, which may reduce the incentive for those sending districts to improve the instructional quality of their schools. In addition, receiving districts that accepted pupils from districts with little or no equalization aid would be financially penalized. Therefore, we did not examine this option in greater detail.

Table 20

Alternative 5
Using the Receiving District's Equalization Aid as the Per Pupil Transfer Amount

**Financial Effects on Districts Where Net Full-Time Equivalent
 Open Enrollment Pupil Transfers Represented
 the Largest Percentage of Membership
 2010-11 School Year**

District	Actual Transfer Amount	Modified Transfer Amount	Difference	Percentage Difference	Modified Transfer Amount as a Percentage of a District's Revenue Limit
Districts with Net Gains					
Northern Ozaukee	\$3,496,900	\$1,957,800	\$(1,539,100)	(44.0)%	22.2%
Brighton #1	451,200	74,400	(376,800)	(83.5)	4.6
Rubicon J6	297,300	222,200	(75,100)	(25.3)	17.2
Grantsburg	2,663,900	2,478,800	(185,100)	(6.9)	28.0
Geneva J4	308,300	(33,600)	(341,900)	(110.9)	(2.1)
McFarland	5,383,600	4,378,300	(1,005,300)	(18.7)	20.0
Friess Lake	545,000	20,200	(524,800)	(96.3)	0.8
Saint Francis	2,100,800	1,169,700	(931,100)	(44.3)	12.0
Yorkville J2	659,700	112,500	(547,200)	(82.9)	3.0
Ashwaubenon	3,604,600	2,384,300	(1,220,300)	(33.9)	9.1
Districts with Net Losses					
Dover #1	(231,900)	(160,900)	71,000	(30.6)	(11.8)
South Shore	(283,900)	(226,100)	57,800	(20.4)	(8.9)
Stockbridge	(262,600)	(301,300)	(38,700)	14.7	(11.2)
Richfield J1	(467,900)	(101,900)	366,000	(78.2)	(2.3)
Winter	(306,600)	(43,200)	263,400	(85.9)	(1.0)
Wheatland J1	(400,000)	(222,600)	177,400	(44.4)	(4.5)
Mercer	(123,700)	(30,300)	93,400	(75.5)	(1.5)
Neosho J3	(172,400)	(121,200)	51,200	(29.7)	(5.7)
Washington-Caldwell	(166,600)	(113,700)	52,900	(31.8)	(4.1)
Palmyra-Eagle Area	(882,200)	(534,300)	347,900	(39.4)	(4.2)



Appendix 1

**Pupils Receiving Special Education Services
through Open Enrollment**

School Year	Pupils Receiving Special Education Services	Total Open Enrollment Pupils	Percentage
1998-99	171	2,464	6.9%
1999-2000	367	4,859	7.6
2000-01	514	7,214	7.1
2001-02	789	9,602	8.2
2002-03	987	12,378	8.0
2003-04	1,271	15,409	8.2
2004-05	1,512	18,215	8.3
2005-06	1,810	21,028	8.6
2006-07	2,115	23,406	9.0
2007-08	2,405	25,899	9.3
2008-09	2,566	28,012	9.2
2009-10	2,928	31,891	9.2
2010-11	3,235	34,450	9.4

Appendix 2

Full-Time Equivalent Open Enrollment Pupil Transfers, by District
2010-11 School Year

District	Pupils Who Transferred In	Pupils Who Transferred Out	Net Pupil Transfers
Abbotsford	50	19	31
Adams-Friendship Area	12	41	(29)
Albany	8	48	(40)
Algoma	2	31	(29)
Alma	32	6	26
Alma Center	47	21	26
Almond-Bancroft	21	37	(16)
Altoona	107	52	55
Amery	50	78	(28)
Antigo Unified	24	65	(41)
Appleton Area	873	202	671
Arcadia	29	8	21
Argyle	13	18	(5)
Arrowhead UHS	137	32	105
Ashland	46	49	(3)
Ashwaubenon	571	30	541
Athens	3	14	(11)
Auburndale	81	43	38
Augusta	47	28	19
Baldwin-Woodville Area	50	40	10
Bangor	36	32	4
Baraboo	71	72	(1)
Barneveld	28	22	6
Barron Area	51	126	(75)
Bayfield	5	36	(31)
Beaver Dam Unified	77	38	39
Beecher-Dunbar-Pembine	6	6	0
Belleville	20	42	(22)
Belmont Community	31	17	14
Beloit	90	279	(189)
Beloit Turner	173	93	80
Benton	7	26	(19)
Berlin Area	57	55	2

District	Pupils Who Transferred In	Pupils Who Transferred Out	Net Pupil Transfers
Big Foot UHS	22	27	(5)
Birchwood	53	13	40
Black Hawk	18	28	(10)
Black River Falls	13	54	(41)
Blair-Taylor	14	31	(17)
Bloomer	35	35	0
Bonduel	32	61	(29)
Boscobel Area	14	26	(12)
Bowler	3	31	(28)
Boyceville Community	39	73	(34)
Brighton #1	71	3	68
Brillion	59	23	36
Bristol #1	102	27	75
Brodhead	35	32	3
Brown Deer	153	73	80
Bruce	9	42	(33)
Burlington Area	95	150	(55)
Butternut	32	33	(1)
Cadott Community	30	39	(9)
Cambria-Friesland	14	31	(17)
Cambridge	45	39	6
Cameron	143	35	108
Campbellsport	39	75	(36)
Cashton	28	23	5
Cassville	4	24	(20)
Cedar Grove-Belgium Area	23	36	(13)
Cedarburg	123	59	64
Central/Westosha UHS	48	62	(14)
Chequamegon	41	54	(13)
Chetek-Weyerhaeuser Area	13	92	(79)
Chilton	73	25	48
Chippewa Falls Area Unified	69	145	(76)
Clayton	42	14	28
Clear Lake	30	28	2
Clinton Community	90	34	56
Clintonville	46	48	(2)
Cochrane-Fountain City	9	15	(6)
Colby	32	68	(36)

District	Pupils Who Transferred In	Pupils Who Transferred Out	Net Pupil Transfers
Coleman	27	20	7
Colfax	34	25	9
Columbus	48	29	19
Cornell	10	25	(15)
Crandon	2	23	(21)
Crivitz	29	24	5
Cuba City	38	20	18
Cudahy	128	88	40
Cumberland	44	24	20
D.C. Everest Area	114	120	(6)
Darlington Community	32	24	8
De Forest Area	65	60	5
De Pere	162	68	94
De Soto Area	9	37	(28)
Deerfield Community	34	36	(2)
Delavan-Darien	25	176	(151)
Denmark	67	27	40
Dodgeland	18	45	(27)
Dodgeville	39	45	(6)
Dover #1	17	51	(34)
Drummond Area	13	23	(10)
Durand	23	59	(36)
East Troy Community	44	88	(44)
Eau Claire Area	135	221	(86)
Edgar	27	18	9
Edgerton	34	41	(7)
Elcho	14	25	(11)
Eleva-Strum	32	22	10
Elk Mound Area	65	37	28
Elkhart Lake-Glenbeulah	25	57	(32)
Elkhorn Area	113	66	47
Ellsworth Community	15	31	(16)
Elmbrook	510	64	446
Elmwood	24	22	2
Erin	72	23	49
Evansville Community	34	45	(11)
Fall Creek	59	29	30
Fall River	22	27	(5)

District	Pupils Who Transferred In	Pupils Who Transferred Out	Net Pupil Transfers
Fennimore Community	17	8	9
Flambeau	45	43	2
Florence County	2	51	(49)
Fond du Lac	161	180	(19)
Fontana J8	39	23	16
Fort Atkinson	130	47	83
Fox Point J2	72	12	60
Franklin	277	87	190
Frederic	9	56	(47)
Freedom Area	68	102	(34)
Friess Lake	89	7	82
Galesville-Ettrick-Trempealeau	10	40	(30)
Geneva J4	56	9	47
Genoa City J2	11	55	(44)
Germantown	48	60	(12)
Gibraltar Area	13	6	7
Gillett	15	48	(33)
Gilman	6	33	(27)
Gilmanton	12	19	(7)
Glendale-River Hills	111	32	79
Glenwood City	22	34	(12)
Goodman-Armstrong Creek	2	2	0
Grafton	143	57	86
Granton Area	25	46	(21)
Grantsburg	413	13	400
Green Bay Area	92	795	(703)
Green Lake	38	47	(9)
Greendale	375	22	353
Greenfield	629	112	517
Greenwood	7	26	(19)
Gresham	17	16	1
Hamilton	73	109	(36)
Hartford J1	25	173	(148)
Hartford UHS	26	82	(56)
Hartland-Lakeside J3	55	106	(51)
Hayward Community	97	24	73
Herman #22	10	9	1
Highland	14	8	6

District	Pupils Who Transferred In	Pupils Who Transferred Out	Net Pupil Transfers
Hilbert	40	45	(5)
Hillsboro	37	20	17
Holmen	81	122	(41)
Horicon	12	78	(66)
Hortonville Area	72	108	(36)
Howard-Suamico	176	67	109
Howards Grove	41	57	(16)
Hudson	33	33	0
Hurley	6	9	(3)
Hustisford	18	35	(17)
Independence	12	14	(2)
Iola-Scandinavia	37	36	1
Iowa-Grant	13	28	(15)
Ithaca	55	24	31
Janesville	227	169	58
Jefferson	60	115	(55)
Johnson Creek	41	46	(5)
Juda	32	21	11
Kaukauna Area	52	350	(298)
Kenosha	46	161	(115)
Kettle Moraine	235	96	139
Kewaskum	74	127	(53)
Kewaunee	33	31	2
Kickapoo Area	44	14	30
Kiel Area	65	41	24
Kimberly Area	222	155	67
Kohler	105	37	68
La Crosse	198	97	101
La Farge	23	11	12
Lac du Flambeau #1	6	24	(18)
Ladysmith	68	36	32
Lake Country	93	9	84
Lake Geneva J1	120	94	26
Lake Geneva-Genoa City UHS	82	34	48
Lake Holcombe	13	27	(14)
Lake Mills Area	39	39	0
Lakeland UHS	16	11	5
Lancaster Community	19	18	1

District	Pupils Who Transferred In	Pupils Who Transferred Out	Net Pupil Transfers
Laona	6	5	1
Lena	14	37	(23)
Linn J4	18	14	4
Linn J6	27	17	10
Little Chute Area	94	56	38
Lodi	35	52	(17)
Lomira	47	43	4
Loyal	16	28	(12)
Luck	44	42	2
Luxemburg-Casco	36	37	(1)
Madison Metropolitan	139	672	(533)
Manawa	29	42	(13)
Manitowoc	58	130	(72)
Maple	80	17	63
Maple Dale-Indian Hill	54	14	40
Marathon City	49	28	21
Marinette	15	103	(88)
Marion	19	51	(32)
Markesan	29	24	5
Marshall	51	24	27
Marshfield Unified	173	118	55
Mauston	61	55	6
Mayville	68	34	34
McFarland	819	11	808
Medford Area	41	18	23
Mellen	10	14	(4)
Melrose-Mindoro	20	48	(28)
Menasha Joint	112	167	(55)
Menominee Indian	7	83	(76)
Menomonee Falls	192	48	144
Menomonie Area	53	100	(47)
Mequon-Thiensville	31	42	(11)
Mercer	6	25	(19)
Merrill Area	20	44	(24)
Merton Community	90	26	64
Middleton-Cross Plains Area	147	50	97
Milton	117	203	(86)
Milwaukee	331	4,900	(4,569)

District	Pupils Who Transferred In	Pupils Who Transferred Out	Net Pupil Transfers
Mineral Point Unified	19	34	(15)
Minocqua J1	37	58	(21)
Mishicot	38	42	(4)
Mondovi	34	42	(8)
Monona Grove	174	34	140
Monroe	298	60	238
Montello	24	62	(38)
Monticello	22	44	(22)
Mosinee	42	72	(30)
Mount Horeb Area	72	46	26
Mukwonago	169	138	31
Muskego-Norway	135	62	73
Necedah Area	19	29	(10)
Neenah Joint	139	169	(30)
Neillsville	30	20	10
Nekoosa	41	57	(16)
Neosho J3	9	35	(26)
New Auburn	30	16	14
New Berlin	129	68	61
New Glarus	42	21	21
New Holstein	19	90	(71)
New Lisbon	65	48	17
New London	36	75	(39)
New Richmond	51	63	(12)
Niagara	50	2	48
Nicolet UHS	16	10	6
Norris	0	1	(1)
North Cape	18	35	(17)
North Crawford	19	28	(9)
North Fond du Lac	90	107	(17)
North Lake	36	18	18
North Lakeland	17	5	12
Northern Ozaukee	642	118	524
Northland Pines	54	63	(9)
Northwood	3	22	(19)
Norwalk-Ontario-Wilton	25	16	9
Norway J7	18	17	1
Oak Creek-Franklin Joint	256	182	74

District	Pupils Who Transferred In	Pupils Who Transferred Out	Net Pupil Transfers
Oakfield	45	30	15
Oconomowoc Area	97	244	(147)
Oconto Falls	77	89	(12)
Oconto Unified	15	49	(34)
Omro	71	42	29
Onalaska	130	96	34
Oostburg	19	51	(32)
Oregon	87	39	48
Osceola	94	41	53
Oshkosh Area	53	130	(77)
Osseo-Fairchild	30	48	(18)
Owen-Withee	17	9	8
Palmyra-Eagle Area	20	152	(132)
Pardeeville Area	27	91	(64)
Paris J1	43	20	23
Parkview	32	63	(31)
Pecatonica Area	9	45	(36)
Pepin Area	0	10	(10)
Peshtigo	103	14	89
Pewaukee	189	49	140
Phelps	14	24	(10)
Phillips	18	52	(34)
Pittsville	37	28	9
Platteville	29	26	3
Plum City	24	9	15
Plymouth Joint	85	85	0
Port Edwards	41	53	(12)
Port Washington-Saukville	90	85	5
Portage Community	140	57	83
Potosi	12	11	1
Poynette	48	51	(3)
Prairie du Chien Area	14	39	(25)
Prairie Farm	38	20	18
Prentice	35	14	21
Prescott	8	36	(28)
Princeton	11	39	(28)
Pulaski Community	87	102	(15)
Racine Unified	16	634	(618)

District	Pupils Who Transferred In	Pupils Who Transferred Out	Net Pupil Transfers
Randall J1	95	30	65
Randolph	49	19	30
Random Lake	23	92	(69)
Raymond #14	68	10	58
Reedsburg	49	89	(40)
Reedsville	27	71	(44)
Rhineland	31	70	(39)
Rib Lake	3	11	(8)
Rice Lake Area	66	84	(18)
Richfield J1	7	77	(70)
Richland	52	84	(32)
Richmond	23	16	7
Rio Community	20	30	(10)
Ripon Area	75	34	41
River Falls	81	22	59
River Ridge	21	10	11
River Valley	20	57	(37)
Riverdale	15	35	(20)
Rosendale-Brandon	73	41	32
Rosholt	25	16	9
Royall	7	48	(41)
Rubicon J6	51	6	45
Saint Croix Central	29	50	(21)
Saint Croix Falls	73	88	(15)
Saint Francis	353	38	315
Salem	31	129	(98)
Sauk Prairie	82	26	56
Seneca	22	24	(2)
Sevastopol	26	77	(51)
Seymour Community	60	58	2
Sharon J11	12	7	5
Shawano	131	63	68
Sheboygan Area	193	151	42
Sheboygan Falls	81	98	(17)
Shell Lake	42	8	34
Shiocton	24	34	(10)
Shorewood	200	8	192
Shullsburg	15	20	(5)

District	Pupils Who Transferred In	Pupils Who Transferred Out	Net Pupil Transfers
Silver Lake J1	55	21	34
Siren	30	34	(4)
Slinger	211	35	176
Solon Springs	9	17	(8)
Somerset	43	23	20
South Milwaukee	248	94	154
South Shore	4	47	(43)
Southern Door County	58	70	(12)
Southwestern Wisconsin	15	28	(13)
Sparta Area	24	73	(49)
Spencer	27	74	(47)
Spooner Area	9	88	(79)
Spring Valley	39	40	(1)
Stanley-Boyd Area	22	24	(2)
Stevens Point Area	58	123	(65)
Stockbridge	10	49	(39)
Stone Bank	65	22	43
Stoughton Area	36	118	(82)
Stratford	48	56	(8)
Sturgeon Bay	123	59	64
Sun Prairie Area	59	111	(52)
Superior	12	56	(44)
Suring	21	22	(1)
Swallow	45	10	35
Thorp	41	19	22
Three Lakes	62	44	18
Tigerton	11	24	(13)
Tomah Area	25	60	(35)
Tomahawk	29	26	3
Tomorrow River	44	24	20
Trevor-Wilmot Consolidated	16	25	(9)
Tri-County Area	20	29	(9)
Turtle Lake	49	53	(4)
Twin Lakes #4	19	65	(46)
Two Rivers	41	43	(2)
Union Grove J1	109	30	79
Union Grove UHS	173	17	156
Unity	41	88	(47)

District	Pupils Who Transferred In	Pupils Who Transferred Out	Net Pupil Transfers
Valders Area	59	48	11
Verona Area	212	57	155
Viroqua Area	47	38	9
Wabeno Area	12	11	1
Walworth J1	29	41	(12)
Washburn	37	35	2
Washington	0	0	0
Washington-Caldwell	12	37	(25)
Waterford Graded J1	89	58	31
Waterford UHS	30	52	(22)
Waterloo	12	49	(37)
Watertown Unified	37	143	(106)
Waukesha	690	473	217
Waunakee Community	68	33	35
Waupaca	71	49	22
Waupun	10	100	(90)
Wausau	138	114	24
Wausaukee	5	30	(25)
Wautoma Area	45	46	(1)
Wauwatosa	988	77	911
Wauzeka-Steuben	23	7	16
Webster	28	32	(4)
West Allis-West Milwaukee	762	305	457
West Bend	98	191	(93)
West De Pere	54	146	(92)
West Salem	73	69	4
Westby Area	24	69	(45)
Westfield	21	91	(70)
Weston	16	25	(9)
Weyauwega-Fremont	32	58	(26)
Wheatland J1	18	78	(60)
White Lake	7	8	(1)
Whitefish Bay	76	13	63
Whitehall	19	27	(8)
Whitewater Unified	24	61	(37)
Whitnall	152	54	98
Wild Rose	16	44	(28)
Williams Bay	56	38	18

District	Pupils Who Transferred In	Pupils Who Transferred Out	Net Pupil Transfers
Wilmot UHS	30	54	(24)
Winneconne Community	78	74	4
Winter	0	46	(46)
Wisconsin Dells	49	56	(7)
Wisconsin Heights	7	60	(53)
Wisconsin Rapids	88	104	(16)
Wittenberg-Birnamwood	55	42	13
Wonewoc-Union Center	19	55	(36)
Woodruff J1	76	17	59
Wrightstown Community	63	24	39
Yorkville J2	104	5	99

Appendix 3

Financial Effects on Districts, by Transfer Amount Alternative¹
2010-11 School Year

District	Actual Transfer Amount	Increase or Decrease from Actual Transfer Amount				
		Alternative 1	Alternative 2	Alternative 3	Alternative 4	Alternative 5
		Including Additional Costs (see p. 15)	Statewide Average Shared Costs (see p. 23)	Removing Certain Costs (see p. 31)	Receiving District's Direct Educational Costs (see p. 39)	Receiving District's Equalization Aid (see p. 47)
A Abbotsford	\$ 207,300	\$ +22,500	\$ +114,000	\$ -17,700	\$ -65,500	\$ +35,000
Adams-Friendship Area	(192,800)	-21,000	-106,100	+16,400	-6,500	+66,000
Albany	(269,900)	-29,400	-148,500	+22,900	+11,500	+600
Algoma	(194,400)	-21,100	-106,900	+16,600	+9,600	+81,700
Alma	173,900	+18,900	+95,700	-14,800	+69,100	-45,400
Alma Center	173,200	+18,800	+95,300	-14,700	+14,900	+57,400
Almond-Bancroft	(112,800)	-12,300	-62,100	+9,600	-9,300	+41,600
Altoona	363,000	+39,500	+199,800	-30,800	+97,800	+83,100
Amery	(182,400)	-19,800	-100,300	+15,600	+16,100	+14,800
Antigo Unified	(273,800)	-29,700	-150,600	+23,300	-4,600	+83,100
Appleton Area	4,474,500	+486,000	+2,461,700	-380,700	-48,100	-571,600
Arcadia	142,200	+15,400	+78,200	-12,100	+32,000	+34,600
Argyle	(38,700)	-4,200	-21,200	+3,300	-1,800	+2,700
Arrowhead UHS	704,500	+76,600	+387,600	-59,900	+176,100	-565,900
Ashland	(17,000)	-1,900	-9,400	+1,400	+4,000	+132,900
Ashwaubenon	3,604,600	+391,600	+1,983,200	-306,600	+602,400	-1,220,300
Athens	(75,700)	-8,200	-41,700	+6,400	+2,300	-3,400
Auburndale	253,600	+27,600	+139,600	-21,500	+52,000	+76,200
Augusta	131,700	+14,300	+72,400	-11,200	+43,000	-3,400

District	Actual Transfer Amount	Increase or Decrease from Actual Transfer Amount				
		Alternative 1	Alternative 2	Alternative 3	Alternative 4	Alternative 5
		Including Additional Costs (see p. 15)	Statewide Average Shared Costs (see p. 23)	Removing Certain Costs (see p. 31)	Receiving District's Direct Educational Costs (see p. 39)	Receiving District's Equalization Aid (see p. 47)
B Baldwin-Woodville Area	\$ 66,100	\$ +7,200	\$ +36,400	\$ -5,600	\$ +3,900	\$ +22,200
Bangor	24,200	+2,600	+13,300	-2,100	-2,300	+28,900
Baraboo	(7,400)	-900	-4,100	+600	-65,200	+86,400
Barneveld	38,500	+4,200	+21,200	-3,300	+31,300	+15,700
Barron Area	(499,400)	-54,200	-274,700	+42,500	-73,300	+297,700
Bayfield	(206,200)	-22,400	-113,500	+17,500	+25,100	+31,100
Beaver Dam Unified	261,300	+28,400	+143,800	-22,200	-16,500	-19,500
Beecher-Dunbar-Pembine	(100)	-100	-100	+100	+12,400	-30,100
Belleville	(148,000)	-16,000	-81,400	+12,600	-13,600	+31,800
Belmont Community	93,900	+10,200	+51,700	-8,000	+21,800	+1,700
Beloit	(1,260,100)	-136,900	-693,300	+107,200	+182,800	+135,500
Beloit Turner	529,500	+57,500	+291,300	-45,100	-198,600	-79,400
Benton	(126,000)	-13,700	-69,300	+10,700	-100	+17,000
Berlin Area	11,900	+1,300	+6,500	-1,000	-32,700	+80,300
Big Foot UHS	(32,000)	-3,500	-17,600	+2,700	+28,200	+6,400
Birchwood	268,500	+29,200	+147,800	-22,800	+128,800	-322,300
Black Hawk	(63,600)	-6,900	-35,000	+5,400	+24,000	+7,600
Black River Falls	(277,300)	-30,200	-152,600	+23,500	-15,400	-38,300
Blair-Taylor	(114,100)	-12,400	-62,700	+9,700	-4,400	+900
Bloomer	4,700	+500	+2,500	-400	-26,600	+55,800
Bonduel	(191,900)	-20,900	-105,600	+16,300	+29,300	-13,800
Boscobel Area	(77,800)	-8,400	-42,700	+6,700	-6,200	-1,700
Bowler	(184,100)	-20,000	-101,300	+15,700	+7,900	+17,700
Boyceville Community	(227,700)	-24,700	-125,300	+19,400	-21,700	+28,200

District	Actual Transfer Amount	Increase or Decrease from Actual Transfer Amount				
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		Including Additional Costs (see p. 15)	Statewide Average Shared Costs (see p. 23)	Removing Certain Costs (see p. 31)	Receiving District's Direct Educational Costs (see p. 39)	Receiving District's Equalization Aid (see p. 47)
Brighton #1	\$ 451,200	\$ +49,000	\$ +248,300	\$ -38,400	\$ +58,400	\$ -376,800
Brillion	238,200	+25,900	+131,100	-20,200	-37,800	+28,600
Bristol #1	498,000	+54,100	+274,000	-42,400	-64,800	-253,500
Brodhead	22,600	+2,500	+12,500	-1,900	-51,900	+16,800
Brown Deer	531,100	+57,600	+292,100	-45,200	+17,000	-230,000
Bruce	(215,700)	-23,500	-118,700	+18,300	-33,300	+29,700
Burlington Area	(366,700)	-39,800	-201,700	+31,200	+9,100	+182,300
Butternut	(7,800)	-900	-4,400	+600	+59,500	+15,200
C Cadott Community	(60,900)	-6,700	-33,600	+5,100	+5,700	+28,700
Cambria-Friesland	(116,500)	-12,700	-64,100	+9,900	-11,100	+62,800
Cambridge	39,500	+4,300	+21,700	-3,400	-28,200	-63,100
Cameron	722,700	+78,500	+397,600	-61,500	+72,700	+45,700
Campbellsport	(241,700)	-26,300	-133,000	+20,500	-19,900	+22,000
Cashton	28,300	+3,100	+15,600	-2,400	-8,500	+18,800
Cassville	(130,600)	-14,200	-71,900	+11,100	-15,900	-18,300
Cedar Grove-Belgium Area	(89,600)	-9,800	-49,400	+7,600	-61,500	+39,500
Cedarburg	428,800	+46,600	+235,900	-36,500	-69,800	-209,300
Central/Westosha UHS	(93,200)	-10,200	-51,300	+7,900	-13,500	+74,200
Chequamegon	(87,200)	-9,500	-48,000	+7,400	-70,300	+3,900
Chetek-Weyerhaeuser Area	(526,200)	-57,100	-289,500	+44,800	-13,300	+51,800
Chilton	320,400	+34,800	+176,200	-27,300	-17,000	+42,500
Chippewa Falls Area Unified	(512,300)	-55,700	-281,900	+43,600	-23,300	+3,000
Clayton	191,600	+20,800	+105,400	-16,300	+30,000	+47,000
Clear Lake	17,100	+1,900	+9,500	-1,400	-27,500	+20,000

District	Actual Transfer Amount	Increase or Decrease from Actual Transfer Amount				
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		Including Additional Costs (see p. 15)	Statewide Average Shared Costs (see p. 23)	Removing Certain Costs (see p. 31)	Receiving District's Direct Educational Costs (see p. 39)	Receiving District's Equalization Aid (see p. 47)
Clinton Community	\$ 375,200	\$ +40,800	\$ +206,500	\$ -31,900	\$ -27,700	\$ +68,900
Clintonville	(15,300)	-1,600	-8,300	+1,300	+11,600	+42,700
Cochrane-Fountain City	(42,400)	-4,600	-23,300	+3,600	-22,300	-10,100
Colby	(235,200)	-25,600	-129,500	+20,000	+45,500	-17,800
Coleman	46,000	+5,000	+25,300	-3,900	-600	-24,300
Colfax	62,200	+6,800	+34,200	-5,300	+10,300	-4,600
Columbus	125,700	+13,600	+69,100	-10,700	+33,000	-40,300
Cornell	(101,200)	-10,900	-55,600	+8,600	+8,000	+38,900
Crandon	(141,600)	-15,300	-77,900	+12,100	-37,500	+95,400
Crivitz	34,900	+3,800	+19,200	-3,000	-3,500	-148,600
Cuba City	121,900	+13,300	+67,100	-10,300	+1,200	-4,000
Cudahy	266,400	+29,000	+146,600	-22,600	+61,900	+139,400
Cumberland	128,600	+14,000	+70,800	-10,900	+15,500	-37,100
D D.C. Everest Area	(41,800)	-4,600	-23,100	+3,500	-48,600	+100,800
Darlington Community	48,300	+5,200	+26,500	-4,100	-6,600	+9,000
De Forest Area	35,500	+3,900	+19,500	-3,000	-31,900	+41,400
De Pere	621,300	+67,500	+341,800	-52,900	-51,900	-44,300
De Soto Area	(189,100)	-20,500	-104,000	+16,100	-33,400	+22,600
Deerfield Community	(16,200)	-1,800	-8,900	+1,400	-9,500	+43,800
Delavan-Darien	(1,008,000)	-109,500	-554,600	+85,700	-173,700	+524,000
Denmark	271,900	+29,600	+149,600	-23,100	-34,300	+28,800
Dodgeland	(181,800)	-19,700	-100,000	+15,500	+3,900	+60,500
Dodgeville	(38,900)	-4,200	-21,400	+3,300	-14,200	-13,100
Dover #1	(231,900)	-25,200	-127,700	+19,700	-18,100	+71,000

District	Actual Transfer Amount	Increase or Decrease from Actual Transfer Amount				
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		Including Additional Costs (see p. 15)	Statewide Average Shared Costs (see p. 23)	Removing Certain Costs (see p. 31)	Receiving District's Direct Educational Costs (see p. 39)	Receiving District's Equalization Aid (see p. 47)
Drummond Area	\$ (70,300)	\$ -7,600	\$ -38,600	\$ +6,000	\$ -9,000	\$ -13,000
Durand	(242,600)	-26,400	-133,500	+20,600	-62,400	+52,900
E East Troy Community	(291,600)	-31,700	-160,400	+24,800	+7,500	+10,500
Eau Claire Area	(572,200)	-62,200	-314,900	+48,600	-123,500	-196,400
Edgar	57,200	+6,300	+31,500	-4,800	+1,800	+32,400
Edgerton	(47,700)	-5,200	-26,200	+4,100	-25,100	+3,800
Elcho	(69,500)	-7,600	-38,200	+5,900	+9,000	-42,300
Eleva-Strum	70,800	+7,600	+38,900	-6,100	-17,600	+18,100
Elk Mound Area	192,900	+21,000	+106,200	-16,400	-70,000	+69,800
Elkhart Lake-Glenbeulah	(211,700)	-23,000	-116,500	+18,000	+20,100	-88,800
Elkhorn Area	310,600	+33,700	+170,800	-26,500	-58,100	+13,100
Ellsworth Community	(107,400)	-11,600	-59,100	+9,200	-9,000	+27,700
Elmbrook	2,973,600	+323,000	+1,636,000	-253,000	+707,600	-2,995,100
Elmwood	9,300	+1,000	+5,200	-800	+18,200	+25,100
Erin	326,300	+35,400	+179,500	-27,800	+24,100	-307,600
Evansville Community	(70,400)	-7,700	-38,800	+6,000	+4,300	+40,500
F Fall Creek	196,500	+21,400	+108,100	-16,700	-20,000	+57,200
Fall River	(33,500)	-3,600	-18,400	+2,900	-22,800	+29,700
Fennimore Community	56,400	+6,200	+31,100	-4,800	+9,100	+7,000
Flambeau	13,000	+1,400	+7,200	-1,100	-9,300	-18,800
Florence County	(329,200)	-35,700	-181,100	+28,000	-55,200	-52,300
Fond du Lac	(127,500)	-13,800	-70,100	+10,900	-18,900	-21,000
Fontana J8	102,600	+11,200	+56,500	-8,700	+20,200	-151,300
Fort Atkinson	556,000	+60,400	+305,900	-47,300	-26,600	-77,700

District	Actual Transfer Amount	Increase or Decrease from Actual Transfer Amount				
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		Including Additional Costs (see p. 15)	Statewide Average Shared Costs (see p. 23)	Removing Certain Costs (see p. 31)	Receiving District's Direct Educational Costs (see p. 39)	Receiving District's Equalization Aid (see p. 47)
Fox Point J2	\$ 404,000	\$ +43,900	\$ +222,300	\$ -34,400	\$ +163,600	\$ -391,900
Franklin	1,265,200	+137,500	+696,200	-107,600	+201,600	-704,000
Frederic	(317,100)	-34,500	-174,500	+27,000	-53,100	+112,600
Freedom Area	(226,100)	-24,500	-124,300	+19,300	-59,500	+18,500
Friess Lake	545,000	+59,200	+299,900	-46,400	+245,500	-524,800
G Galesville-Ettrick-Trempealeau	(199,500)	-21,700	-109,800	+16,900	-13,900	-4,100
Geneva J4	308,300	+33,400	+169,600	-26,300	+197,100	-341,900
Genoa City J2	(291,400)	-31,600	-160,300	+24,800	-40,000	+211,700
Germantown	(79,700)	-8,600	-43,800	+6,800	-61,100	-6,100
Gibraltar Area	46,700	+5,000	+25,600	-4,000	+27,700	-68,000
Gillett	(225,000)	-24,400	-123,800	+19,200	-12,000	+112,300
Gilman	(186,100)	-20,300	-102,400	+15,800	-7,700	-8,300
Gilmanton	(47,700)	-5,100	-26,200	+4,100	+300	-400
Glendale-River Hills	525,500	+57,100	+289,200	-44,700	+29,800	-559,500
Glenwood City	(78,200)	-8,500	-43,000	+6,700	+2,500	+16,100
Goodman-Armstrong Creek	(2,700)	-300	-1,400	+300	+2,300	+1,000
Grafton	571,100	+62,100	+314,200	-48,600	-21,800	-302,300
Granton Area	(139,400)	-15,100	-76,700	+11,900	+19,700	+31,000
Grantsburg	2,663,900	+289,400	+1,465,600	-226,600	+956,300	-185,100
Green Bay Area	(4,685,900)	-509,000	-2,578,100	+398,700	-349,700	+1,112,400
Green Lake	(55,200)	-6,000	-30,300	+4,700	+132,900	-245,200
Greendale	2,352,700	+255,600	+1,294,500	-200,100	+478,000	-810,300
Greenfield	3,443,800	+374,000	+1,894,600	-293,000	-167,500	-2,101,700
Greenwood	(126,900)	-13,800	-69,900	+10,800	+4,200	+7,800

District	Actual Transfer Amount	Increase or Decrease from Actual Transfer Amount				
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Gresham	\$ 4,500	\$ +500	\$ +2,400	\$ -400	\$ -2,000	\$ +2,800
H Hamilton	(240,800)	-26,200	-132,500	+20,500	-125,900	+261,900
Hartford J1	(983,200)	-106,800	-540,900	+83,600	-132,400	+564,000
Hartford UHS	(368,800)	-40,000	-202,800	+31,400	-11,600	+176,900
Hartland-Lakeside J3	(336,900)	-36,600	-185,400	+28,600	-160,800	+350,200
Hayward Community	484,000	+52,600	+266,300	-41,100	+18,400	-544,800
Herman #22	9,200	+1,000	+5,000	-800	+9,900	-13,800
Highland	42,700	+4,600	+23,400	-3,700	+2,300	+15,000
Hilbert	(30,700)	-3,300	-16,800	+2,600	+13,700	+2,000
Hillsboro	118,000	+12,800	+64,900	-10,100	-10,600	+10,400
Holmen	(274,200)	-29,800	-150,800	+23,300	-76,500	+190,100
Horicon	(441,600)	-48,000	-243,000	+37,500	+7,700	+71,400
Hortonville Area	(236,200)	-25,700	-130,000	+20,100	-50,200	+9,900
Howard-Suamico	730,600	+79,300	+401,900	-62,200	-143,200	-6,300
Howards Grove	(107,300)	-11,700	-59,000	+9,100	-37,100	-1,900
Hudson	1,300	+100	+700	-100	-33,700	-35,000
Hurley	(17,600)	-1,900	-9,700	+1,500	-25,300	+24,400
Hustisford	(113,800)	-12,400	-62,600	+9,700	-2,000	+16,400
I Independence	(16,600)	-1,800	-9,200	+1,400	-10,600	-400
Iola-Scandinavia	9,300	+1,000	+5,200	-800	-22,900	-3,100
Iowa-Grant	(104,000)	-11,300	-57,200	+8,900	-400	+31,500
Ithaca	205,300	+22,300	+112,900	-17,500	+36,600	+54,800
J Janesville	387,900	+42,200	+213,500	-33,000	+45,400	+111,600
Jefferson	(360,600)	-39,200	-198,400	+30,700	+25,500	+153,600

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Johnson Creek	\$ (28,600)	\$ -3,100	\$ -15,700	\$ +2,400	\$ +30,900	\$ +31,300
Juda	75,000	+8,200	+41,300	-6,400	+31,300	+22,200
K Kaukauna Area	(1,982,600)	-215,300	-1,090,700	+168,700	+90,900	+28,700
Kenosha	(765,200)	-83,100	-421,000	+65,100	-104,200	+400,600
Kettle Moraine	928,900	+100,900	+511,100	-79,000	-177,800	-535,700
Kewaskum	(350,100)	-38,000	-192,600	+29,800	-23,800	+142,400
Kewaunee	17,500	+1,900	+9,600	-1,500	-30,300	-10,500
Kickapoo Area	199,000	+21,600	+109,500	-16,900	-3,900	-12,200
Kiel Area	158,200	+17,200	+87,100	-13,400	-37,100	+38,600
Kimberly Area	442,100	+48,000	+243,200	-37,600	-119,800	+60,300
Kohler	453,900	+49,200	+249,700	-38,700	+134,200	-622,900
L La Crosse	676,400	+73,500	+372,100	-57,600	+324,000	-168,000
La Farge	79,000	+8,600	+43,500	-6,700	+48,300	+14,800
Lac du Flambeau #1	(121,500)	-13,200	-66,900	+10,300	+1,500	+117,300
Ladysmith	217,900	+23,700	+119,900	-18,500	+12,300	+133,100
Lake Country	564,900	+61,300	+310,700	-48,100	+243,900	-576,900
Lake Geneva J1	170,900	+18,500	+94,000	-14,600	-148,200	+5,400
Lake Geneva-Genoa City UHS	315,900	+34,300	+173,800	-26,900	+85,400	-397,900
Lake Holcombe	(93,500)	-10,200	-51,500	+7,900	-4,100	-74,300
Lake Mills Area	800	+100	+500	-100	-11,900	-13,200
Lakeland UHS	38,000	+4,100	+20,900	-3,200	+15,800	-56,100
Lancaster Community	4,700	+600	+2,600	-400	-11,600	+8,100
Laona	6,700	+700	+3,600	-600	+4,400	+13,900
Lena	(156,600)	-17,000	-86,200	+13,300	+10,500	+30,000

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Linn J4	\$ 22,400	\$ +2,400	\$ +12,300	\$ -1,900	\$ +49,800	\$ -58,700
Linn J6	65,300	+7,100	+36,000	-5,500	+41,300	-84,000
Little Chute Area	248,600	+27,000	+136,700	-21,200	+11,000	+147,100
Lodi	(113,600)	-12,300	-62,400	+9,700	-7,800	+16,400
Lomira	24,800	+2,700	+13,700	-2,100	+9,900	+51,900
Loyal	(78,400)	-8,500	-43,100	+6,700	+4,400	+11,000
Luck	7,800	+800	+4,300	-700	-8,800	+55,200
Luxemburg-Casco	(3,600)	-300	-1,900	+300	-31,200	+25,400
M Madison Metropolitan	(3,548,600)	-385,500	-1,952,400	+301,900	-201,900	+822,400
Manawa	(91,100)	-9,900	-50,200	+7,700	+15,000	+51,600
Manitowoc	(475,900)	-51,700	-261,900	+40,500	+6,900	+9,600
Maple	419,400	+45,600	+230,800	-35,700	-93,700	-132,500
Maple Dale-Indian Hill	266,600	+29,000	+146,700	-22,700	+115,100	-267,900
Marathon City	137,600	+15,000	+75,800	-11,700	-20,600	-51,600
Marinette	(583,600)	-63,400	-321,100	+49,700	+37,700	+7,500
Marion	(210,600)	-22,900	-115,900	+17,900	-3,800	+8,100
Markesan	31,800	+3,500	+17,500	-2,700	-10,300	-109,100
Marshall	179,400	+19,500	+98,700	-15,300	+35,400	+89,300
Marshfield Unified	361,400	+39,300	+198,900	-30,700	-42,100	-112,300
Mauston	42,400	+4,600	+23,300	-3,600	-1,200	+88,000
Mayville	223,400	+24,200	+122,800	-19,000	-54,700	-6,800
McFarland	5,383,600	+584,800	+2,962,000	-458,000	+215,400	-1,005,300
Medford Area	153,900	+16,700	+84,700	-13,100	+7,500	-13,800
Mellen	(26,700)	-2,900	-14,600	+2,300	+3,100	+14,900

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Melrose-Mindoro	\$ (189,000)	\$ -20,600	\$ -104,000	\$ +16,100	\$ +100	\$ -23,800
Menasha Joint	(368,300)	-40,000	-202,700	+31,300	+5,300	+171,500
Menominee Indian	(503,900)	-54,700	-277,200	+42,900	+66,900	+61,900
Menomonee Falls	958,300	+104,100	+527,300	-81,500	+182,700	-660,100
Menomonie Area	(317,500)	-34,500	-174,700	+27,000	+8,500	-32,300
Mequon-Thiensville	(76,300)	-8,300	-42,000	+6,500	-42,700	-60,900
Mercer	(123,700)	-13,400	-68,000	+10,500	-45,900	+93,400
Merrill Area	(161,600)	-17,500	-88,900	+13,800	-9,400	+58,700
Merton Community	429,300	+46,600	+236,200	-36,500	+36,300	-30,900
Middleton-Cross Plains Area	646,400	+70,300	+355,700	-55,000	+50,800	-616,000
Milton	(573,700)	-62,400	-315,700	+48,800	-76,500	-16,600
Milwaukee	(30,457,000)	-3,308,300	-16,756,900	+2,591,100	-2,891,300	+16,200,800
Mineral Point Unified	(96,100)	-10,400	-52,900	+8,200	-15,000	+26,000
Minocqua J1	(138,700)	-15,100	-76,300	+11,800	-29,600	+114,200
Mishicot	(30,100)	-3,300	-16,600	+2,600	+26,100	-22,000
Mondovi	(52,700)	-5,800	-29,000	+4,500	-5,400	+25,700
Monona Grove	933,500	+101,400	+513,600	-79,400	+34,600	-313,200
Monroe	1,589,100	+172,500	+874,200	-135,200	-156,700	+87,700
Montello	(250,200)	-27,200	-137,700	+21,300	-14,500	+33,500
Monticello	(147,200)	-16,000	-81,000	+12,500	+5,800	+9,100
Mosinee	(201,400)	-21,800	-110,700	+17,200	-30,300	-500
Mount Horeb Area	174,600	+19,000	+96,000	-14,900	-68,700	+2,300
Mukwonago	204,500	+22,300	+112,600	-17,400	-15,300	+99,400
Muskego-Norway	487,000	+52,800	+267,900	-41,500	+7,500	-155,400

District	Actual Transfer Amount	Increase or Decrease from Actual Transfer Amount				
		Alternative 1	Alternative 2	Alternative 3	Alternative 4	Alternative 5
		Including Additional Costs (see p. 15)	Statewide Average Shared Costs (see p. 23)	Removing Certain Costs (see p. 31)	Receiving District's Direct Educational Costs (see p. 39)	Receiving District's Equalization Aid (see p. 47)
N Necedah Area	\$ (63,300)	\$ -6,900	\$ -34,800	\$ +5,400	\$ -12,900	\$ +4,400
Neenah Joint	(200,000)	-21,700	-110,000	+17,100	-37,000	-83,800
Neillsville	64,300	+7,000	+35,300	-5,500	-33,400	-11,700
Nekoosa	(110,500)	-12,000	-60,800	+9,400	-75,000	-136,600
Neosho J3	(172,400)	-18,700	-94,800	+14,700	-39,500	+51,200
New Auburn	96,000	+10,400	+52,800	-8,200	+11,900	-101,500
New Berlin	406,800	+44,100	+223,700	-34,700	-178,300	-484,800
New Glarus	141,300	+15,300	+77,700	-12,100	+3,100	-10,100
New Holstein	(472,500)	-51,400	-260,000	+40,200	+11,400	+17,500
New Lisbon	116,400	+12,700	+64,100	-9,900	-3,300	-73,200
New London	(262,000)	-28,500	-144,200	+22,200	+7,300	+68,200
New Richmond	(82,800)	-9,000	-45,500	+7,100	-18,700	+24,800
Niagara	322,400	+35,000	+177,300	-27,500	+52,400	+64,400
Nicolet UHS	37,200	+4,100	+20,500	-3,200	+38,500	-79,000
Norris	(6,700)	-700	-3,600	+600	+300	+2,200
North Cape	(116,600)	-12,700	-64,200	+9,900	-23,400	+43,300
North Crawford	(61,300)	-6,700	-33,800	+5,200	-14,500	+18,000
North Fond du Lac	(109,900)	-11,900	-60,400	+9,400	-16,900	+89,500
North Lake	117,900	+12,800	+64,900	-10,000	-3,400	-107,000
North Lakeland	82,900	+9,000	+45,600	-7,100	+66,100	-83,300
Northern Ozaukee	3,496,900	+379,800	+1,923,900	-297,500	+2,100,600	-1,539,100
Northland Pines	(57,300)	-6,300	-31,600	+4,900	-116,000	+45,700
Northwood	(126,600)	-13,800	-69,700	+10,700	-8,100	+85,700
Norwalk-Ontario-Wilton	56,900	+6,200	+31,300	-4,800	+14,800	+27,200

District	Actual Transfer Amount	Increase or Decrease from Actual Transfer Amount				
		Alternative 1	Alternative 2	Alternative 3	Alternative 4	Alternative 5
		Including Additional Costs (see p. 15)	Statewide Average Shared Costs (see p. 23)	Removing Certain Costs (see p. 31)	Receiving District's Direct Educational Costs (see p. 39)	Receiving District's Equalization Aid (see p. 47)
Norway J7	\$ 6,700	\$ +700	\$ +3,600	\$ -600	\$ +33,400	\$ -69,600
O Oak Creek-Franklin Joint	490,600	+53,300	+269,900	-41,800	-274,500	-206,400
Oakfield	100,600	+10,900	+55,400	-8,600	+19,000	+32,200
Oconomowoc Area	(975,900)	-106,000	-536,800	+83,100	-293,500	+557,900
Oconto Falls	(76,100)	-8,200	-41,800	+6,500	+6,900	+56,400
Oconto Unified	(225,900)	-24,600	-124,400	+19,200	+15,600	+25,400
Omro	191,200	+20,700	+105,200	-16,300	-50,800	+45,100
Onalaska	230,600	+25,100	+126,900	-19,600	-72,700	-114,700
Oostburg	(217,100)	-23,600	-119,500	+18,400	-26,400	+33,900
Oregon	319,100	+34,600	+175,500	-27,200	-18,000	-14,800
Osceola	356,200	+38,700	+196,000	-30,300	-44,200	-13,900
Oshkosh Area	(513,200)	-55,800	-282,400	+43,600	-6,300	+66,900
Osseo-Fairchild	(119,700)	-13,100	-65,900	+10,100	-26,000	+11,000
Owen-Withee	51,200	+5,600	+28,200	-4,300	+15,700	+15,800
P Palmyra-Eagle Area	(882,200)	-95,800	-485,300	+75,100	+10,500	+347,900
Pardeeville Area	(424,300)	-46,100	-233,500	+36,100	+9,600	+68,900
Paris J1	153,300	+16,700	+84,400	-13,000	+4,200	-191,900
Parkview	(203,800)	-22,100	-112,100	+17,300	+8,900	+13,500
Pecatonica Area	(241,300)	-26,200	-132,700	+20,600	+16,400	+28,700
Pepin Area	(69,200)	-7,500	-38,000	+5,900	-6,500	+4,400
Peshtigo	589,600	+64,100	+324,400	-50,100	-71,500	+76,200
Pewaukee	934,200	+101,500	+514,000	-79,500	-32,100	-1,000,100
Phelps	(66,700)	-7,200	-36,600	+5,700	+62,200	+66,700
Phillips	(230,200)	-25,000	-126,600	+19,600	-48,600	+49,800

District	Actual Transfer Amount	Increase or Decrease from Actual Transfer Amount				
		Alternative 1	Alternative 2	Alternative 3	Alternative 4	Alternative 5
		Including Additional Costs (see p. 15)	Statewide Average Shared Costs (see p. 23)	Removing Certain Costs (see p. 31)	Receiving District's Direct Educational Costs (see p. 39)	Receiving District's Equalization Aid (see p. 47)
Pittsville	\$ 62,100	\$ +6,700	\$ +34,100	\$ -5,300	\$ -33,700	\$ -7,400
Platteville	22,800	+2,400	+12,500	-2,000	-8,800	-25,300
Plum City	101,300	+11,000	+55,700	-8,600	+24,000	-1,100
Plymouth Joint	1,500	+200	+800	-100	-97,800	+32,700
Port Edwards	(78,100)	-8,500	-43,000	+6,700	+9,500	+83,300
Port Washington-Saukville	36,600	+4,000	+20,100	-3,100	-7,000	+80,500
Portage Community	551,400	+59,900	+303,400	-46,900	-6,700	-26,500
Potosi	12,000	+1,300	+6,600	-1,000	+13,600	+12,400
Poynette	(18,600)	-2,000	-10,200	+1,600	+14,600	+5,200
Prairie du Chien Area	(165,000)	-17,900	-90,700	+14,100	-19,100	+17,100
Prairie Farm	119,100	+12,900	+65,500	-10,200	+12,900	+54,600
Prentice	141,900	+15,400	+78,100	-12,000	+24,700	-35,700
Prescott	(186,600)	-20,300	-102,700	+15,900	+18,600	+53,200
Princeton	(188,600)	-20,500	-103,800	+16,000	-53,300	+93,900
Pulaski Community	(95,900)	-10,400	-52,800	+8,200	-34,000	+66,400
R Racine Unified	(4,121,900)	-447,700	-2,267,800	+350,700	-262,600	+1,338,500
Randall J1	431,800	+46,900	+237,500	-36,800	+41,400	-163,800
Randolph	196,800	+21,400	+108,300	-16,700	+24,400	-6,700
Random Lake	(459,400)	-49,900	-252,700	+39,100	-118,200	+157,400
Raymond #14	386,600	+42,000	+212,700	-32,900	+84,700	-197,500
Reedsburg	(263,800)	-28,700	-145,200	+22,400	-17,300	+87,100
Reedsville	(292,300)	-31,800	-160,900	+24,800	+23,300	-6,900
Rhinelanders	(261,100)	-28,300	-143,600	+22,200	-56,400	+197,000
Rib Lake	(58,300)	-6,400	-32,100	+4,900	-2,900	+5,600

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		Including Additional Costs (see p. 15)	Statewide Average Shared Costs (see p. 23)	Removing Certain Costs (see p. 31)	Receiving District's Direct Educational Costs (see p. 39)	Receiving District's Equalization Aid (see p. 47)
Rice Lake Area	\$ (115,700)	\$ -12,600	\$ -63,700	\$ +9,800	\$ -74,800	\$ +11,100
Richfield J1	(467,900)	-50,800	-257,400	+39,800	-173,200	+366,000
Richland	(216,700)	-23,500	-119,200	+18,400	-33,500	+1,700
Richmond	47,900	+5,200	+26,400	-4,100	-6,600	+15,000
Rio Community	(72,000)	-7,800	-39,600	+6,100	+300	+26,400
Ripon Area	275,200	+29,800	+151,300	-23,500	-22,100	+49,400
River Falls	395,400	+42,900	+217,500	-33,700	-38,500	-137,200
River Ridge	72,000	+7,800	+39,600	-6,100	+13,200	+8,700
River Valley	(244,400)	-26,600	-134,500	+20,800	-20,400	+29,900
Riverdale	(131,200)	-14,200	-72,200	+11,200	-10,300	-3,300
Rosendale-Brandon	214,100	+23,300	+117,800	-18,200	-20,200	+79,800
Rosholt	58,900	+6,400	+32,500	-5,000	-9,700	-11,000
Royall	(273,600)	-29,800	-150,600	+23,200	-13,200	+47,000
Rubicon J6	297,300	+32,200	+163,500	-25,300	+125,100	-75,100
S Saint Croix Central	(141,500)	-15,400	-77,900	+12,000	+5,100	+59,700
Saint Croix Falls	(98,100)	-10,600	-54,000	+8,400	+20,600	-58,000
Saint Francis	2,100,800	+228,200	+1,155,800	-178,700	+697,500	-931,100
Salem	(654,900)	-71,200	-360,400	+55,700	-57,800	+430,700
Sauk Prairie	371,900	+40,400	+204,600	-31,600	-8,900	-134,500
Seneca	(10,700)	-1,100	-5,800	+900	+34,300	-38,500
Sevastopol	(337,400)	-36,600	-185,600	+28,700	-28,000	+87,000
Seymour Community	12,200	+1,300	+6,700	-1,100	+22,900	+60,800
Sharon J11	32,300	+3,500	+17,800	-2,800	+7,200	+36,800
Shawano	450,100	+48,900	+247,700	-38,200	-81,400	-57,100

District	Actual Transfer Amount	Increase or Decrease from Actual Transfer Amount				
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		Including Additional Costs (see p. 15)	Statewide Average Shared Costs (see p. 23)	Removing Certain Costs (see p. 31)	Receiving District's Direct Educational Costs (see p. 39)	Receiving District's Equalization Aid (see p. 47)
Sheboygan Area	\$ 284,500	\$ +31,000	\$ +156,600	\$ -24,200	\$ +80,400	\$ +528,200
Sheboygan Falls	(112,100)	-12,100	-61,600	+9,600	-95,800	+121,000
Shell Lake	225,000	+24,500	+123,800	-19,100	+2,200	-72,500
Shiocton	(70,100)	-7,600	-38,500	+6,000	+7,700	+27,200
Shorewood	1,281,800	+139,200	+705,200	-109,100	+222,700	-1,013,700
Shullsburg	(33,600)	-3,700	-18,500	+2,800	-2,200	+3,500
Silver Lake J1	227,900	+24,800	+125,500	-19,300	+25,800	-35,800
Siren	(30,600)	-3,300	-16,800	+2,700	+10,800	+3,700
Slinger	1,171,800	+127,300	+644,700	-99,700	-19,900	-313,900
Solon Springs	(52,700)	-5,700	-28,900	+4,500	+14,800	+15,600
Somerset	132,600	+14,400	+72,900	-11,300	+1,400	-2,600
South Milwaukee	1,025,400	+111,400	+564,200	-87,200	-6,800	+102,100
South Shore	(283,900)	-30,900	-156,200	+24,100	+35,800	+57,800
Southern Door County	(84,200)	-9,200	-46,300	+7,200	-27,200	-58,100
Southwestern Wisconsin	(89,300)	-9,700	-49,100	+7,600	-9,700	-6,300
Sparta Area	(327,600)	-35,600	-180,300	+27,800	-2,300	+16,300
Spencer	(314,600)	-34,200	-173,100	+26,800	+3,300	+70,700
Spooner Area	(526,700)	-57,200	-289,800	+44,800	-36,100	+345,800
Spring Valley	(5,500)	-600	-3,000	+500	-20,700	+10,100
Stanley-Boyd Area	(15,500)	-1,700	-8,500	+1,300	-13,700	+7,400
Stevens Point Area	(433,500)	-47,100	-238,500	+36,900	-15,100	-19,600
Stockbridge	(262,600)	-28,500	-144,500	+22,300	+22,900	-38,700
Stone Bank	289,900	+31,500	+159,500	-24,700	+78,000	-317,700
Stoughton Area	(545,200)	-59,200	-299,900	+46,400	-41,400	+115,200

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Stratford	\$ (48,100)	\$ -5,300	\$ -26,500	\$ +4,100	\$ -11,800	\$ +15,200
Sturgeon Bay	426,300	+46,300	+234,500	-36,300	+20,100	-33,500
Sun Prairie Area	(344,200)	-37,400	-189,400	+29,300	-33,800	+65,100
Superior	(298,300)	-32,400	-164,100	+25,400	-9,800	+105,300
Suring	(8,800)	-1,000	-4,900	+700	+14,600	-61,300
Swallow	234,200	+25,400	+128,900	-19,900	-12,000	-187,200
T Thorp	149,300	+16,200	+82,100	-12,700	+10,800	+10,100
Three Lakes	120,400	+13,100	+66,200	-10,200	+84,100	-170,800
Tigerton	(83,800)	-9,100	-46,000	+7,200	+8,200	+17,800
Tomah Area	(230,400)	-25,100	-126,800	+19,600	-20,800	+76,300
Tomahawk	19,700	+2,200	+10,900	-1,600	-1,700	-54,600
Tomorrow River	131,600	+14,300	+72,400	-11,200	-7,900	+6,700
Trevor-Wilmot Consolidated	(58,200)	-6,300	-32,000	+4,900	+18,600	+68,100
Tri-County Area	(60,900)	-6,700	-33,600	+5,100	+6,400	+46,500
Turtle Lake	(25,100)	-2,800	-13,900	+2,100	+13,500	-280,900
Twin Lakes #4	(304,200)	-33,100	-167,400	+25,900	-41,300	+82,000
Two Rivers	(18,600)	-2,000	-10,200	+1,600	-53,400	+74,300
U Union Grove J1	524,200	+56,900	+288,400	-44,600	-93,600	+168,500
Union Grove UHS	1,035,400	+112,400	+569,600	-88,100	+86,300	-308,700
Unity	(312,800)	-34,000	-172,200	+26,600	+14,800	-17,600
V Valders Area	70,200	+7,600	+38,600	-6,000	-22,800	-7,300
Verona Area	1,029,000	+111,800	+566,200	-87,500	+85,700	-134,600
Viroqua Area	57,800	+6,300	+31,800	-4,900	-22,000	-4,200

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W Wabeno Area	\$ 4,000	\$ +400	\$ +2,200	\$ -300	\$ -4,900	\$ -53,000
Walworth J1	(82,200)	-8,900	-45,200	+7,000	-68,600	+183,300
Washburn	9,200	+1,000	+5,000	-800	-36,100	-13,800
Washington	0	0	0	0	0	0
Washington-Caldwell	(166,600)	-18,100	-91,700	+14,200	+3,400	+52,900
Waterford Graded J1	207,400	+22,500	+114,100	-17,700	-48,700	-14,700
Waterford UHS	(149,200)	-16,200	-82,100	+12,700	+8,700	+61,900
Waterloo	(241,000)	-26,200	-132,600	+20,500	-9,600	+22,000
Watertown Unified	(701,400)	-76,200	-385,900	+59,700	+14,100	+453,100
Waukesha	1,446,500	+157,100	+795,800	-123,100	-436,900	+262,700
Waunakee Community	233,000	+25,300	+128,200	-19,800	-57,900	-5,100
Waupaca	151,700	+16,400	+83,400	-12,900	-18,500	-57,200
Waupun	(597,900)	-64,900	-328,900	+50,900	-23,900	+31,700
Wausau	162,000	+17,600	+89,100	-13,800	+75,500	-23,700
Wausaukee	(166,100)	-18,100	-91,500	+14,100	-17,500	+96,000
Wautoma Area	(9,200)	-1,000	-5,100	+800	+8,500	-32,100
Wauwatosa	6,070,300	+659,400	+3,339,900	-516,400	+1,065,300	-3,530,000
Wauzeka-Steuben	105,300	+11,400	+57,900	-9,000	-2,800	+26,500
Webster	(22,400)	-2,500	-12,400	+1,900	-36,400	-43,100
West Allis-West Milwaukee	3,046,900	+331,000	+1,676,400	-259,200	-425,300	-949,200
West Bend	(623,100)	-67,700	-342,800	+53,000	-72,400	+212,500
West De Pere	(610,000)	-66,200	-335,600	+51,900	-94,900	+147,300
West Salem	22,400	+2,500	+12,400	-1,900	-153,800	+90,500
Westby Area	(298,600)	-32,400	-164,300	+25,400	-63,000	+38,300

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Westfield	\$ (468,800)	\$ -50,900	\$ -257,900	\$ +39,900	\$ -12,900	\$ +167,400
Weston	(59,400)	-6,400	-32,700	+5,100	+25,100	+13,600
Weyauwega-Fremont	(171,400)	-18,600	-94,300	+14,600	-13,700	+22,600
Wheatland J1	(400,000)	-43,400	-220,000	+34,100	-15,100	+177,400
White Lake	(7,400)	-800	-4,000	+700	+8,400	-24,300
Whitefish Bay	422,100	+45,800	+232,200	-35,900	+66,500	-223,000
Whitehall	(59,100)	-6,500	-32,600	+5,000	+15,900	-9,600
Whitewater Unified	(248,500)	-27,000	-136,800	+21,100	+14,500	+52,300
Whitnall	649,400	+70,500	+357,300	-55,300	-81,300	-356,500
Wild Rose	(186,400)	-20,200	-102,600	+15,900	+1,100	-28,100
Williams Bay	117,100	+12,700	+64,400	-10,000	+94,000	-180,600
Wilmot UHS	(156,600)	-17,000	-86,200	+13,300	-29,200	+110,700
Winneconne Community	28,200	+3,000	+15,500	-2,400	+15,400	-53,700
Winter	(306,600)	-33,300	-168,700	+26,100	-39,300	+263,400
Wisconsin Dells	(52,300)	-5,700	-28,800	+4,500	+3,600	-238,400
Wisconsin Heights	(353,000)	-38,400	-194,300	+30,000	+4,500	+148,300
Wisconsin Rapids	(103,100)	-11,100	-56,600	+8,800	+49,000	+99,200
Wittenberg-Birnamwood	87,400	+9,500	+48,100	-7,400	-23,100	-8,400
Wonewoc-Union Center	(239,900)	-26,100	-132,100	+20,400	+8,200	+5,300
Woodruff J1	392,900	+42,600	+216,100	-33,500	+45,700	-377,000
Wrightstown Community	265,900	+28,900	+146,300	-22,600	-40,700	+1,500
Y Yorkville J2	659,700	+71,600	+362,900	-56,100	+72,900	-547,200

¹ Shaded cells indicate alternatives that would have resulted in the district receiving more funds than it actually did.

Appendix 4

Financial Effects of Alternative 4 on Selected Districts

If Alternative 4—Using the Receiving District’s Direct Educational Costs as the Per Pupil Transfer Amount—Had Been in Effect in the 2010-11 School Year:

Fourteen districts that had a net gain of pupils would have lost funding

Berlin Area	Lake Mills Area
Bloomer	Lancaster Community
Brodhead	Luck
Clear Lake	Plymouth Joint
Hudson	Wabeno Area
Iola-Scandinavia	Washburn
Kewaunee	West Salem

Seven districts that had a net loss of pupils would have gained funding

Beecher-Dunbar-Pembine	Seneca
Butternut	Suring
Green Lake	White Lake
Johnson Creek	

Appendix 5

Financial Effects of Alternative 5 on Selected Districts

If Alternative 5—Using the Receiving District’s Equalization Aid as the Per Pupil Transfer Amount—Had Been in Effect in the 2010-11 School Year:

Thirty-six districts that had a net gain of pupils would have lost funding

Birchwood ¹	Linn J6 ¹
Cambridge	Maple Dale-Indian Hill
Crivitz	Markesan
Elmbrook	New Auburn
Flambeau	New Berlin
Fontana J8 ¹	Nicolet UHS
Geneva J4 ¹	North Lakeland ¹
Gibraltar Area ¹	Norway J7
Glendale-River Hills	Paris J1
Hayward Community	Pewaukee
Herman #22	Platteville
Hudson	Stone Bank
Kohler	Three Lakes ¹
Lake Country	Tomahawk
Lake Geneva-Genoa City UHS	Wabeno Area
Lake Mills Area	Washburn
Lakeland UHS ¹	Williams Bay ¹
Linn J4 ¹	Winneconne Community

Seventeen districts that had a net loss of pupils would have gained funding

Ashland	Johnson Creek
Baraboo	Luxemburg-Casco
Butternut	Port Edwards
Clintonville	Sheboygan Falls
D.C. Everest Area	Spring Valley
Deerfield Community	Trevor-Wilmot Consolidated
Hamilton	Two Rivers
Hartland-Lakeside J3	Walworth J1
Hurley	

¹ District did not receive any equalization aid.