



Milwaukee Parental Choice Program

Informational
Paper

29

Wisconsin Legislative Fiscal Bureau
January, 2005

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The Milwaukee parental choice program (MPCP) was established in 1989 Act 336. Under this program, state funds are used to pay for the cost of children from low-income families to attend, at no charge, private schools located in the City of Milwaukee. Pupils began attending private schools under the program in 1990-91.

Initially, only nonsectarian private schools could participate under the program. Under 1995 Act 27, the program was expanded to include sectarian schools and several other changes were made in the program. The Act 27 changes were challenged in court and a preliminary injunction prohibiting implementation of these modifications was issued, although the changes took effect for nonsectarian schools in 1996-97. In June, 1998, the Wisconsin Supreme Court found that the Act 27 changes passed constitutional scrutiny in all the issues before the Court, and the full program, as expanded in Act 27, became effective in 1998-99.

This paper provides information on the following aspects of the choice program: (1) the major statutory provisions governing the program; (2) pupil participation; (3) program funding; (4) legal challenges to the program; and (5) the results of prior evaluations of the program authorized by statute.

Program Requirements

The following section describes the major statutory provisions governing the Milwaukee parental choice program.

Limits on Pupil Eligibility. Participation is limited to pupils in grades kindergarten through twelve (K-12) who reside in the City of Milwaukee. In addition, a pupil's total family income must not exceed 175% of the federal poverty level. For 2004-05, 175% of the federal poverty level is \$21,698 for a family of two; \$27,319 for a family of three; and \$5,621 for each additional family member above three. Further, in the school year prior to their initial enrollment in a private school, participants must have been either enrolled in Milwaukee Public Schools (MPS), the choice program or grades kindergarten through three in private schools located within the City of Milwaukee, or not enrolled in school.

Limits on the Number of Participants. No more than 15% of the MPS membership can attend private schools under the program. Membership is equal to the average number of pupils enrolled on two specified count dates in September and January, plus the full-time equivalent (FTE) number of pupils enrolled in kindergarten and summer school programs. In 2004-05, this limit results in a maximum of approximately 14,750 pupils who could attend a Milwaukee choice school.

If the total number of available spaces in the private schools is greater than the maximum number of pupils allowed to participate, the Department of Public Instruction (DPI) must prorate the number of spaces available at each participating private school. If a private school rejects an applicant due to a lack of space, the pupil may transfer his or her application to another participating private school that has space available.

Admission and Selection Procedures. The State Superintendent is required to annually inform families in Milwaukee of the private schools participating in the program. Applications must be submitted to the private schools on a form provided by the State Superintendent. Within 60 days after receipt of the application, the school must notify an applicant, in writing, whether the pupil has been accepted.

The State Superintendent must ensure that the private school accepts pupils on a random basis. This requirement has been interpreted to mean that if a school is oversubscribed in a particular grade, random selection is required in that grade. Pupils continuing in that choice program school and their siblings may be given preference by the school. In addition, siblings of pupils accepted on a random basis into the program can be given preference in admission by the school. A pupil assignment council composed of one representative from each participating private school makes annual recommendations on how to achieve balanced pupil representation in the program.

Requirements of the Private Schools. The participating schools must meet all state health and safety laws or codes applicable to public schools and a number of federal laws and regulations which apply to both public and private schools. The schools must notify the State Superintendent of their intent to participate in the program and the number of students for which the school has space by February 1 of the prior school year. At the time the private school files a notice of intent to participate in the program, the school must agree to comply with federal law that prohibits discrimination on the basis of race, color or national origin.

Each private school is required to meet at least one of the following standards in order to continue to be eligible to participate in the program in the following school year:

1. At least 70% of the pupils in the program

advance one grade level each year.

2. The school's average attendance rate for pupils in the program is at least 90%.
3. At least 80% of the pupils in the program demonstrate significant academic progress.
4. At least 70% of the families of pupils in the program meet parental involvement criteria established by the school.

The determination of whether a school meets at least one of the standards is made by the State Superintendent.

A private school cannot require a pupil to participate in any religious activity in the school if the pupil's parent or guardian submits a written request to the pupil's teacher or the school's principal that the pupil be exempt from such activities.

Each private school is subject to uniform accounting standards established by DPI.

Under 2003 Act 155, there are additional requirements for schools participating in the choice program beginning in the 2004-05 school year. Under Act 155, by August 1 before the first school year a new school participates in the program, or by May 1 if the school begins participating in the program during summer school, each school participating in the program must submit to DPI:

1. A copy of the school's current certificate of occupancy issued by the City. If the school moves to a new location, the school must submit a copy of the new certificate of occupancy issued by the city to DPI before students attend school at the new location and before the next membership count date (either the third Friday in September or the second Friday in January). By law, a temporary certificate of occupancy does not meet this requirement.

2. Evidence of financial viability, as prescribed by DPI in administrative rule. Under the emergency rules promulgated by DPI to implement Act 155, "financial viability" is defined as the ability of a school to pay for goods, services, make debt payments, and pay other obligations as they come due.

3. Proof that the school's administrator has participated in a fiscal management training program approved by DPI.

Annually, by September 1 following a school year in which a school participated in the choice program, the school must submit to DPI:

1. An independent financial audit of the school conducted by a certified public accountant, accompanied by the auditor's statement that the report is free of material misstatements and fairly presents the school's operating and debt service cost per pupil related to educational programming. The audit is limited statutorily in scope to those records that are necessary for DPI to make payments to choice schools.

2. Evidence of sound fiscal practices, as prescribed by DPI by rule. Under the DPI emergency rules, this can include such actions as preparing of a budget for the ensuing fiscal year, making payments within a specified time frame, making payments to employees based on written agreements specifying compensation and payment dates, and maintaining an adequate system of internal financial controls.

Removal of Schools from the Program. Prior to Act 155, the State Superintendent could prohibit a school from participating in the choice program in the subsequent year if the school failed to meet one of the four standards related to pupil grade advancement, pupil attendance, pupil academic progress or parental involvement. Under the law as modified by Act 155, the State Superintendent may issue an order barring a school from

participating in the program in the current school year if he or she determines that the school has done any of the following:

1. Failed to meet at least one of the four standards mentioned above by the date specified by DPI rule (currently June 30 of each year).

2. Failed to provide the notice of intent to participate by February 1.

3. Misrepresented information relating to the certificate of occupancy, evidence of financial viability, or proof of attendance at the fiscal management training required of new schools, or failure to provide that information by the date required.

4. Failed to provide the independent financial audit or evidence of sound fiscal practices.

5. Failed to refund to the state any overpayment made by the date specified by DPI rule (generally within 45 or 60 days of notification).

Act 155 also gave the State Superintendent the authority to issue an order immediately terminating a school's participation in the choice program if he or she determines that conditions at the school present an imminent threat to the health or safety of pupils.

Whenever the State Superintendent issues an order barring a school from participating in the program, he or she must immediately notify the parent or guardian of each pupil attending the school. In addition, the State Superintendent may withhold payment from a parent or guardian if the school attended by the child of the parent or guardian violates the laws governing the program.

Responsibilities of MPS. The only statutory requirement imposed on MPS is to provide transportation to program participants, but only to

the extent transportation is required to be provided for other private school pupils under current law. MPS is eligible to receive state categorical aids for pupils who are transported at MPS's expense.

approximately 14,750 pupils.

A listing of the private schools participating in the program in 2004-05 along with pupil headcount and FTE data is shown in the appendix. The headcount and FTE data is unaudited and is therefore subject to revision.

Program Participation

Despite past litigation, the Milwaukee parental choice program has operated every school year since 1990-91. Table 1 shows overall participation in the program since its inception. The number of private schools in the program has increased from seven in 1990-91 to 117 in 2004-05.

Table 1: Participation in the Choice Program

| Fiscal Year | Private Schools | Aid Membership |
|-------------|-----------------|----------------|
| 1990-91 | 7 | 300 |
| 1991-92 | 6 | 512 |
| 1992-93 | 11 | 594 |
| 1993-94 | 12 | 704 |
| 1994-95 | 12 | 771 |
| 1995-96 | 17 | 1,288 |
| 1996-97 | 20 | 1,616 |
| 1997-98 | 23 | 1,497 |
| 1998-99 | 83 | 5,761 |
| 1999-00 | 90 | 7,575 |
| 2000-01 | 100 | 9,238 |
| 2001-02 | 102 | 10,497 |
| 2002-03 | 103 | 11,304 |
| 2003-04 | 106 | 12,950 |
| 2004-05* | 117 | 14,700 |

*Estimated

During the fifteen-year period, the aid membership in the program has increased from 300 to 14,700. The largest increase occurred in 1998-99, with the Wisconsin Supreme Court ruling that allowed sectarian schools to participate in the program. Currently, the estimated aid membership in 2004-05 remains below the statutory maximum of 15% of MPS membership, which is

Program Funding

A number of changes were made in 1999 Act 9 and 2001 Act 16 with respect to the funding of the Milwaukee parental choice program. The following section summarizes statutory provisions regarding payments made under the choice program as well as the various funding mechanisms used in the history of the program, focusing on recent funding changes.

Choice Payments. The State Superintendent is required to pay the parent or guardian of a pupil enrolled in a private school under the MPCP from a separate, general purpose revenue (GPR) sum sufficient appropriation established for this purpose. This payment is made in four equal installments in September, November, February and May of each school year and the checks are sent to the private school. The parent or guardian is required to restrictively endorse the check for the use of the private school. The total payment is equal to the lesser of the following: (a) the private school's operating and debt service cost per pupil related to educational programming, as determined by DPI; or (b) the amount paid per pupil in the previous school year adjusted by the percentage change in the general school aids appropriations from the previous school year to the current school year. If that percentage change is a negative number, however, the maximum per pupil payment does not change from the prior year.

The State Superintendent is also required to pay the parent or guardian of a pupil enrolled in an MPCP school for summer classroom or laboratory periods for necessary academic purposes. Annually, by October 15, each MPCP school is required to file a report with DPI stating the FTE number of pupils enrolled in summer programs who were attending the school on the second Friday of January of the school term immediately preceding that summer or whose applications had been accepted for attendance at the private school in the school term immediately following that summer. The payment to the parent or guardian is determined by dividing the FTE summer choice membership by the number of pupils attending summer programs, and multiplying that result by 40% of the per pupil payment amount under the choice program. The State Superintendent can include the entire summer school payment in one of the quarterly installments or apportion the amount among several quarterly installments.

Past Laws Governing Choice Payments. Prior to 1999 Act 9, payments were equal to the lesser of the school's per pupil cost or the average equalization aid per pupil received by MPS. In Act 9, the payment was modified to equal the lesser of the school's per pupil cost or the amount paid per pupil in the previous school year plus the per pupil revenue limit increase provided to school districts in that school year. The current method of calculating the per pupil payment amount described above was established in 2003 Act 33.

Choice Funding. The choice program has always been funded from a separate sum sufficient appropriation. During the time of state two-thirds funding from 1996-97 to 2002-03, that appropriation was statutorily excluded from the definitions of state school aids and partial school revenues for purposes of calculating the two-thirds funding goal.

Although changes were made to choice program funding prior to 1999 Act 9, the same

basic mechanism for funding the program was in place from 1990-91 through 1998-99. Prior to Act 9, MPS was, with certain exceptions, generally able to count the number of pupils participating in the choice program in its membership for revenue limit and general school aids purposes. Equalization aid for MPS was reduced by the average equalization aid per member received by MPS times the number of eligible pupils attending private schools participating under the choice program. In addition, the State Superintendent was required to ensure that equalization aid paid to other school districts was neither reduced nor increased as a result of the payments to choice schools or the MPS aid reduction. Further, the State Superintendent was required to ensure that the amount of the aid reduction to MPS lapse to the general fund, thus fully offsetting the cost of the program.

Under 1999 Act 9, the definition of membership was changed to completely exclude pupils enrolled in a choice school from being counted in MPS' membership. Also under Act 9, the incidence of the aid reduction was changed. Rather than the full reduction coming from MPS' aid, the reduction was made by reducing the general school aids for which MPS was eligible by one-half of the reduction, while the general school aids for which the other 425 school districts were eligible to be paid was reduced proportionately by an amount totaling the other half. A school district's revenue limit calculation was not affected by the choice reduction. Thus, a school district could increase its property tax levy to offset any aid reduction made related to the choice program. Because this property tax levy was included in partial school revenues under the two-thirds funding calculation, total funding for general school aids was increased by two-thirds of the amount of the choice lapse, which partially offset the statewide reduction amount.

While the choice program was funded from a separate appropriation that was excluded from the

definition of state school aids and partial school revenues for the purpose of calculating two-thirds funding, the provisions requiring the general school aids reduction and allowing districts to levy to offset the aid reduction caused the estimated cost of the choice program to increase partial school revenues. This effective inclusion of the estimated costs of the choice program in partial school revenues resulted in a higher funding level for general school aids than there would otherwise have been in the absence of the aid reduction and levy offset provisions. For some districts, the additional aid received under the equalization aid formula was greater than the initial choice reduction. Other districts did not receive enough additional aid to offset the choice reduction.

Under 2001 Act 16, the general school aid reduction for non-MPS school districts was deleted. General school aids for MPS are reduced by an amount equal to 45% of the total cost of the choice program, which is comparable to the net reduction incurred by MPS under prior law. The amount levied by MPS to offset the choice reduction was not counted in partial school revenues, meaning no additional general school

aid was generated by this choice levy for distribution to all districts under the equalization aid formula. This provision resulted in the general fund paying for 55% of the choice program and MPS for 45%. Other than MPS, all school districts' aid payments and property tax levies are not affected by the current choice program funding structure. The elimination of the state's two-thirds funding commitment in 2003 Act 33 did not affect the 55% general fund / 45% MPS funding split for the program.

Based on the October 15, 2004, general school aids distribution run prepared by DPI, an estimated total of \$39.3 million will be reduced from the general school aids otherwise paid to MPS to partially fund the MPCP in 2004-05. This \$39.3 million aid reduction from MPS represents 6.0% of the district's estimated 2004-05 aid eligibility. The state's general fund bears the remaining \$48.1 million cost of the MPCP.

Table 2 summarizes state funding for the choice program since its inception. Total funding for the program has increased from \$0.7 million in 1990-91 to an estimated \$87.4 million in 2004-05. The per

Table 2: State Funding of the Milwaukee Choice Program

| | Aid Membership | Per Pupil Amount | Total Choice Program Expenditures (in Millions) | MPS | | All Other Districts | |
|----------|----------------|------------------|---|-------------------------|----------------|-------------------------------|--------------------------------|
| | | | | Reduction (in Millions) | Percent of Aid | Total Reduction (in Millions) | Percent of Each District's Aid |
| 1990-91 | 300 | \$2,446 | \$0.7 | \$0.7 | 0.3% | \$0.0 | 0.0% |
| 1991-92 | 512 | 2,643 | 1.4 | 1.4 | 0.5 | 0.0 | 0.0 |
| 1992-93 | 594 | 2,745 | 1.6 | 1.6 | 0.6 | 0.0 | 0.0 |
| 1993-94 | 704 | 2,985 | 2.1 | 2.1 | 0.7 | 0.0 | 0.0 |
| 1994-95 | 771 | 3,209 | 2.5 | 2.5 | 0.8 | 0.0 | 0.0 |
| 1995-96 | 1,288 | 3,667 | 4.6 | 4.6 | 1.2 | 0.0 | 0.0 |
| 1996-97 | 1,616 | 4,373 | 7.1 | 7.1 | 1.6 | 0.0 | 0.0 |
| 1997-98 | 1,497 | 4,696 | 7.0 | 7.0 | 1.5 | 0.0 | 0.0 |
| 1998-99 | 5,761 | 4,894 | 28.7 | 28.7 | 5.6 | 0.0 | 0.0 |
| 1999-00 | 7,575 | 5,106 | 39.1 | 19.5 | 3.4 | 19.5 | 0.6 |
| 2000-01 | 9,238 | 5,326 | 49.0 | 24.5 | 4.1 | 24.5 | 0.7 |
| 2001-02 | 10,497 | 5,553 | 59.4 | 26.7 | 4.4 | 0.0 | 0.0 |
| 2002-03 | 11,304 | 5,783 | 65.6 | 29.5 | 4.7 | 0.0 | 0.0 |
| 2003-04 | 12,950 | 5,882 | 76.2 | 34.3 | 5.3 | 0.0 | 0.0 |
| 2004-05* | 14,700 | 5,943 | 87.4 | 39.3 | 6.0 | 0.0 | 0.0 |

*Estimated.

pupil amount and aid reductions shown in the table are those determined under the relevant statutory provisions that applied in the indicated year. The total state payment and aid reduction figures are based on the October general school aids distribution prepared by DPI. The final figures may have been adjusted based on final choice participation and aid eligibility data. Finally, it should be noted that the MPCP funding data in Table 2 reflect only the amount and incidence of the aid reduction from the general school aids appropriation. The interactions of the choice program with the revenue limit and equalization aid formulas and the state's two-thirds funding of partial school revenues described earlier are not addressed in Table 2.

Legal Challenges

Once the Milwaukee parental choice program was enacted in 1990, its legality was immediately challenged. In May, 1990, the State Supreme Court was petitioned by several teacher, administrator, and parent groups and the Milwaukee branch of the NAACP to review the program. The petitioners argued that the program was unconstitutional because it violated: (1) the doctrine that public funds may be expended for only public purposes because the program "contains no educational controls, measures or standards of accountability;" (2) the state constitutional requirement that schools be as uniform as practicable; and (3) the state constitutional provision prohibiting the Legislature from passing a private or local provision as part of a multi-subject bill.

Although the State Supreme Court denied the request, six private schools in Milwaukee and several pupils and their parents wishing to participate in the program brought an action before the Circuit Court of Dane County (Davis v. Grover) seeking to compel the State Superintendent to

immediately implement the program and to prohibit the State Superintendent from imposing any requirements on participating schools beyond those already specified in the parental choice law. The parties who previously requested the Supreme Court to review the program joined as intervenors in the Circuit Court action asking again that the law be declared unconstitutional.

In August, 1990, the Circuit Court ruled that the program was not unconstitutional. With regard to the public purpose challenge, the Court concluded that education is a public purpose and that the Milwaukee choice program is the Legislature's attempt "to improve the quality of education to the benefit of the entire state." Further, the Court held that the legislation "has sufficient accountability and control to maintain its public purpose." With regard to the uniformity clause challenge, the Court reasoned that the private schools participating in the program do not become public school districts even though they accept public school students and are, therefore, not required to meet the statutory standards required of public school districts. Finally, the Court dismissed the local/private bill challenge by concluding that the legislation is intended to have "a direct and immediate effect on a specific statewide concern or interest" and, therefore, is "neither a local nor a private law."

In addition, the Circuit Court ruled that while the State Superintendent has the authority to ensure that participating schools meet the requirements both of the parental choice law and of other state and federal provisions, "he may not insist on compliance in a manner more onerous or demanding than that insisted upon for other participating programs and public schools." The Circuit Court opinion also agreed with the U.S. Department of Education that the private schools in the program were not required to comply with federal and state laws regarding education for handicapped children. While the private schools may not deny qualified handicapped students

access to their program, the responsibility to offer them a free and appropriate education still rests with MPS.

In November, 1990, the Court of Appeals reversed the Circuit Court decision and declared the program unconstitutional by concluding that it was a local/private provision passed as part of a multi-subject bill. The Court of Appeals did not address the other two constitutional challenges previously dismissed by the Circuit Court. In March, 1992, the State Supreme Court, by a 4-3 vote, reversed the Court of Appeals decision and ruled that the choice program was not unconstitutional.

In 1995 Act 27, the Milwaukee choice program was expanded to include sectarian schools and a number of other changes were made to the program. The Act 27 changes were challenged in court and a preliminary injunction prohibiting implementation of the Act 27 changes to the program was issued by the Dane County Circuit Court. An original action for removal of the case from the Circuit Court was brought before the Wisconsin Supreme Court and, on March 29, 1996, the Supreme Court issued a decision stating that it was evenly divided on the issues. As a result, the matter was returned to the Circuit Court and the preliminary injunction was continued.

On August 15, 1996, the Dane County Circuit Court made permanent the injunction relating to the expansion of the program to sectarian schools, but lifted the injunction as to nonsectarian schools, which allowed the provisions of Act 27 to take effect for nonsectarian schools.

On January 15, 1997, the Dane County Circuit Court issued a ruling that found that the Act 27 expansion of the program to sectarian schools violated Article I, Sec. 18 of the Wisconsin Constitution (prohibiting state support for religious societies) and the public purpose doctrine. The program, as it relates to nonsectarian schools, was determined to be constitutional.

However, the Court found that the Act 27 provisions relating to the program were a local or private bill in violation of Article IV, Sec. 18 of the state Constitution. Under a stipulation before the Court, the program continued to operate, as modified by Act 27, for nonsectarian schools in 1996-97 and 1997-98.

On August 22, 1997, a majority of the Court of Appeals concluded that the Act 27 expansion of the MPCP to sectarian schools was invalid under Article I, Sec. 18 of the Wisconsin Constitution because it directed payments of money from the state treasury for the benefit of religious societies. On June 10, 1998, the Wisconsin Supreme Court reversed the decision of the Court of Appeals and upheld the constitutionality of the amended MPCP (Jackson v. Benson). In accordance with this ruling, the injunction barring the implementation of the amended MPCP was dissolved and the program expansion to sectarian schools took effect in 1998-99. Finally, on November 9, 1998, the U.S. Supreme Court declined, without comment, to hear an appeal stemming from the Wisconsin Supreme Court decision.

While the U.S. Supreme Court declined to hear an appeal on the Wisconsin case, on June 27, 2002, the Court upheld the constitutionality of the Ohio Pilot Project Scholarship Program in Zelman v. Simmons-Harris. Under the Ohio program, families in the Cleveland School District are provided tuition aid to attend participating public or private schools of the parent's choosing and tutorial aid for students who choose to remain enrolled in public school. Sectarian and nonsectarian schools in the Cleveland School District and public schools in adjacent districts are allowed to participate, and aid is distributed based on the financial need of the parents and the educational option chosen for the student. The Court held that the Ohio program did not violate the Establishment Clause of the First Amendment of the U.S. Constitution because it was enacted for a valid secular purpose, is neutral with respect to religion, permits participation of various types of

schools, and provides assistance directly to a broad class of citizens who direct aid to sectarian schools as a result of their independent and private choice.

Program Evaluation

Five reports have been prepared for DPI by Professor John Witte of UW-Madison evaluating the first five years (1990-91 through 1994-95) of the program. In general, the evaluations have concluded that: (a) the program had accomplished the purpose of making alternative school choices available to low-income families whose children were not succeeding in school; (b) parents were very satisfied with the program and have been highly involved in their children's education with attendance rates comparable to the MPS average for elementary schools; (c) the attrition rate in the program declined during the first four years and leveled off in the fifth year, but in the last two years evaluated, was comparable to pupil mobility rates in MPS; and (d) when test scores were controlled for gender, race, income, grade and prior achievement, there was no systematic evidence that choice students do either better or worse than MPS students on achievement tests.

As required by 1989 Act 336, the Legislative Audit Bureau released an evaluation of the Milwaukee choice program in February, 1995. The Audit Bureau (LAB) agreed with Professor Witte's conclusions regarding parental satisfaction with and involvement in, the program, attendance rates for choice pupils and attrition rates. However, the Audit Bureau found that his conclusions regarding comparative academic performance were stronger than could be supported by the limited data available due to factors such as pupil attrition and small sample sizes. In 1993-94, only 145 of the 733 pupils had participated since the program's second year or earlier. The LAB concluded, in fact, that no conclusions could be drawn.

In the 1995 evaluation, the Audit Bureau indicated that the program had not had a substantial fiscal effect on MPS for two reasons. First, the program had not diverted a large number of students from MPS and had only reduced the increase in MPS enrollment since the program began. Second, the loss of revenue experienced by MPS did not appear to have impeded the district's ability to fund educational activities for other students during the period covered by the LAB evaluation. Choice payments never equaled more than 0.8% of the district's equalization aids during the period covered by the LAB evaluation.

As required by 1995 Act 27, the Audit Bureau released a second evaluation of the program in February, 2000. The LAB surveyed participating families about the choice program, and found that most respondents heard about the program through informal sources such as friends or relatives, and that most selected choice schools based on perceived educational quality. Of the choice schools surveyed, the LAB determined that nearly three-quarters could be classified as religious. While the Audit Bureau noted that the performance of students in MPS and choice schools could not easily be compared given that not all schools administer the same standardized testing, nearly 90% of the choice schools that responded to the Audit Bureau surveys submitted to at least one form of independent quality review or performance measurement and that all schools reported compliance with the statutory performance standards that were selected.

With respect to the possible negative fiscal effects of the choice program on MPS, the Audit Bureau noted that a full cost-benefit analysis of the program would require making assumptions about the choice program. LAB noted, however, that while total revenue received by MPS was not significantly affected by the choice program, costs to MPS property taxpayers were higher than they would have been in the absence of the choice program, given that MPS could increase its property

tax levy to offset lost equalization aid. The Audit Bureau also noted that, in the context of state funding of two-thirds of partial school revenues in

place at the time of evaluation, total state aid to MPS had increased, while total property taxes had decreased since the start of the choice program.

APPENDIX

**Milwaukee Parental Choice Program Headcount and FTE
2004-05 School Year**

| School Name | 3 rd Friday in September Headcount | FTE | Summer School FTE |
|---|--|-------|-------------------------|
| Academic Solutions Center for Learning | 734 | 734.0 | |
| Academy of Excellence Educational Center | 8 | 6.8 | |
| Agape Center of Academic Excellence, Inc. | 86 | 74.0 | |
| Atlas Preparatory Academy | 437 | 418.6 | |
| Atonement Lutheran School | 66 | 61.7 | |
| Believers in Christ Christian Academy | 214 | 207.6 | |
| Bessie M. Gray Prep Academy | 97 | 82.5 | |
| Blessed Sacrament School | 32 | 29.5 | |
| Blyden Delany Academy | 97 | 93.0 | 5.0 |
| Bridging the Gap Learning Center | 18 | 18.0 | |
| Carter's Christian Academy | 13 | 10.2 | |
| Catholic East Elementary School | 73 | 70.0 | |
| CEO Leadership Academy | 28 | 28.0 | |
| Ceria M. Travis Academy | 403 | 397.4 | 36.0 |
| Christ Memorial Lutheran School | 69 | 69.0 | |
| Christ St. Peter Lutheran School | 58 | 55.0 | |
| Christian Faith Academy of Higher Learning | 90 | 82.4 | |
| Clara Mohammad School | 176 | 170.0 | |
| Community Vision Academy LTD | 83 | 76.6 | |
| Corpus Christi School | 124 | 117.5 | |
| Divine Savior Holy Angels School | 16 | 16.0 | |
| DJ Perkins Academy of Excellence | 25 | 21.8 | |
| Dr. Brenda Noach Choice School | 106 | 103.2 | |
| Early View Academy of Excellence | 255 | 247.8 | 7.0 |
| Eastbrook Academy | 94 | 86.2 | 4.0 |
| Emmaus Lutheran School | 103 | 95.8 | |
| Excel Academy | 189 | 180.0 | |
| Excel Learning Academy | 35 | 31.8 | |
| Fairview Lutheran School | 8 | 7.5 | |
| Family Montessori School | 47 | 42.5 | |
| Garden Homes Lutheran School | 95 | 92.0 | |
| Gospel Lutheran School | 85 | 81.0 | |
| Grace Christian Academy | 57 | 51.8 | |
| Grace Preparatory School of Excellence | 19 | 15.8 | 5.0 |
| Greater Holy Temple Christian Learning Center | 172 | 162.8 | |
| Harambee Community School | 381 | 367.4 | |
| Hickman's Academy Preparatory School | 253 | 239.4 | 4.0 |
| Holy Redeemer Christian Academy | 318 | 310.8 | |
| Holy Wisdom Academy | 141 | 130.0 | 1.0 |
| Hope Christian School | 179 | 179.0 | |

| School Name | 3 rd Friday in September | | Summer School FTE |
|--|-------------------------------------|-------|-------------------------|
| | Headcount | FTE | |
| Howard's Learning Academy | 6 | 4.4 | |
| IDA B. Wells Academy | 23 | 19.4 | |
| Institute for Career Empowerment Inc. | 42 | 42.0 | |
| Jared C. Bruce Academy | 328 | 316.0 | 10.0 |
| Keal Preparatory School, Inc. | 7 | 7.0 | |
| Kindergarten Plus | 24 | 20.8 | |
| King's Academy Christian School | 85 | 81.4 | |
| LaBrew Troopers Military University School | 84 | 84.0 | 4.0 |
| LEADER Institute | 166 | 160.8 | 25.0 |
| Learning Enterprise | 164 | 164.0 | |
| Louis Tucker Academy | 76 | 67.5 | |
| Lutheran Special School | 21 | 21.0 | |
| Malaika Early Learning Center | 28 | 24.4 | |
| Marquette University High School | 26 | 26.0 | |
| Mary Queen of Martyrs | 203 | 196.0 | |
| Messmer Catholic Schools | 760 | 746.0 | 5.0 |
| Milwaukee Montessori School | 20 | 15.5 | |
| Milwaukee Multicultural Academy | 141 | 141.0 | 8.0 |
| Milwaukee School of Choice | 33 | 24.6 | |
| Mother of Good Counsel School | 139 | 133.0 | |
| Mount Calvary Lutheran School | 149 | 145.5 | |
| Mount Lebanon Lutheran | 44 | 41.0 | |
| Nazareth Lutheran School | 23 | 22.5 | |
| New Testament Christian Academy | 4 | 4.0 | |
| Noah's Ark Preparatory | 139 | 133.8 | |
| Notre Dame Middle School | 75 | 75.0 | 1.0 |
| Oklahoma Avenue Lutheran School | 25 | 24.5 | |
| Our Lady of Good Hope School | 62 | 58.0 | |
| Our Lady of Sorrows School | 102 | 99.0 | |
| Our Lady Queen of Peace Parish | 103 | 97.5 | |
| Parklawn Christian School | 128 | 122.8 | |
| Pius XI High School | 237 | 237.0 | |
| Prince of Peace | 316 | 305.5 | |
| Risen Savior Ev. Lutheran School | 81 | 75.0 | |
| Saint Adalbert School | 350 | 335.2 | |
| Saint Anthony School | 685 | 644.6 | 15.0 |
| Saint Bernadette School | 86 | 81.5 | |
| Saint Catherine of Alexandria | 59 | 56.0 | |
| Saint Catherine School | 185 | 176.6 | |
| Saint Charles Borromeo School | 8 | 8.0 | |
| Saint Gregory the Great School | 52 | 50.5 | |
| Saint Joan Antida High School | 210 | 210.0 | |
| Saint John Kanty School | 95 | 89.0 | |
| Saint Josaphat Parish School | 192 | 184.4 | |
| Saint Leo Catholic Urban Academy | 175 | 168.6 | |

| School Name | 3 rd Friday in September | | Summer School FTE |
|--|-------------------------------------|-------------|-------------------|
| | Headcount | FTE | |
| Saint Marcus Lutheran School | 223 | 211.8 | 2.0 |
| Saint Margaret Mary School | 134 | 130.5 | |
| Saint Martini Lutheran School | 190 | 180.5 | 2.0 |
| Saint Peter-Immanuel Lutheran School | 75 | 71.4 | |
| Saint Philip Neri Catholic School | 163 | 153.0 | |
| Saint Philip's Lutheran School | 91 | 87.5 | 1.0 |
| Saint Rafael the Archangel School | 186 | 175.5 | |
| Saint Roman Parish School | 38 | 36.5 | |
| Saint Rose Catholic Urban Academy | 151 | 145.4 | |
| Saint Sebastian School | 112 | 102.5 | |
| Saint Thomas Aquinas Academy | 105 | 98.5 | |
| Saint Vincent Pallotti School | 50 | 49.0 | |
| Salam School | 283 | 274.0 | |
| Sa'Rai and Zigler Upper Excellerated Academy | 72 | 66.5 | |
| Seeds of Health | 181 | 151.4 | |
| Sharon Junior Academy | 41 | 39.0 | |
| Sherman Park Preschool | 20 | 13.0 | |
| Siloah Lutheran School | 140 | 134.0 | |
| Tahir Ahmadiyya Elementary School | 13 | 13.0 | |
| Tamarack Community School | 100 | 94.4 | |
| Texas Bufkin Academy | 59 | 58.0 | |
| The Hope School | 96 | 96.0 | |
| Tucker's Institute of Learning | 55 | 54.5 | |
| Urban Day School | 488 | 480.0 | 29.0 |
| Veritas Academy | 14 | 13.0 | |
| Victory Christian Academy | 35 | 35.0 | |
| Victory Preparatory Academy | 48 | 44.8 | |
| Voyager Academy of Technology | 15 | 15.0 | |
| Wisconsin Lutheran High School | 88 | 88.0 | |
| Woodson Academy | 215 | 205.0 | |
| Word of Life Evangelical Lutheran School | 13 | 12.5 | |
| Yeshiva Elementary School | <u>96</u> | <u>92.8</u> | |
| Total (Unaudited Numbers)* | 15,035 | 14,426.7 | 164.0 |

*The aid membership on which choice program payments are made is equal to the average number of FTE pupils enrolled on the third Friday in September and the second Friday in January, plus the summer school FTE.