



Legislative Fiscal Bureau

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

December 18, 2006

TO: Members
Special Committee on Review of State School Aid Formula

FROM: Layla Merrifield, Fiscal Analyst

SUBJECT: Pupil Transportation Costs--Options for Additional Categorical Aid

The following memorandum provides information related to options for additional categorical aid for school districts with higher school district pupil transportation costs as a percentage of total education costs.

One approach to aiding transportation costs would be to establish a threshold for what could be considered an excessive burden for school districts, and to provide aid to those districts with excess costs. For example, the state could elect to reimburse school districts for transportation costs exceeding a set percentage of their total education costs. (For the purposes of this memorandum, total education costs are taken from 2004-05 school district annual report data from DPI, but exclude food and community services, and facilities costs, and transportation costs are the total costs reported as transportation-related, excluding special education and co- and extra-curricular activities for each school district in 2004-05.)

For example, one factor could be to aid pupil transportation costs that, in percentage terms, are comparatively high, such as 3% of total education costs. A rationale for such an approach is that such districts incur transportation costs that reduce the portion of moneys under revenue limits that can be expended for other educational costs. Attachment 1 provides district enrollment, area, and transportation costs as a percentage of total education costs. One option would be to fund 75% of transportation costs above 5% of total costs for an estimated \$6.0 million annually. Two other options are shown, funding 75% of transportation costs above 4% of total costs (annual cost of an estimated \$18.6 million) or 75% of transportation costs above 3% of total costs (annual cost of an estimated \$47.9 million).

LM/sas
Attachment

ATTACHMENT 1

School District Pupil Transportation Costs as a Percentage of Total Education Costs

<u>District</u>	Fall 2005 Pupil <u>Count</u>	Area in Square <u>Miles</u>	Total Education <u>Costs</u>	Transportation <u>Costs</u>	Transportation as % of Total	75% of Costs Over 3% <u>Threshold</u>	75% of Costs Over 4% <u>Threshold</u>	75 % of Costs Over 5% <u>Threshold</u>
Abbotsford	638	41.60	\$5,500,467	\$229,932	4.18%	\$48,689	\$7,435	\$0
Adams-Friendship Area	1951	482.32	20,300,914	1,236,702	6.09	470,756	318,499	166,242
Albany	448	67.89	4,032,239	168,669	4.18	35,776	5,535	0
Algoma	644	68.32	6,466,308	177,909	2.75	0	0	0
Alma	296	138.91	3,333,046	210,444	6.31	82,840	57,842	32,844
Alma Center	592	134.36	5,652,904	219,385	3.88	37,348	0	0
Almond-Bancroft	492	108.69	4,683,218	262,699	5.61	91,652	56,528	21,404
Altoona	1412	14.77	12,972,247	234,567	1.81	0	0	0
Amery	1752	161.73	16,110,651	682,820	4.24	149,625	28,795	0
Antigo	2719	541.92	28,810,754	1,418,001	4.92	415,259	199,178	0
Appleton Area	14386	44.48	131,651,263	1,534,482	1.17	0	0	0
Arcadia	958	201.78	9,158,635	577,361	6.30	226,952	158,262	89,572
Argyle	361	83.18	3,363,396	171,386	5.10	52,863	27,638	2,412
Arrowhead UHS	2309	67.64	20,592,856	525,017	2.55	0	0	0
Ashland	2202	409.01	20,344,993	1,044,616	5.13	325,700	173,113	20,525
Ashwaubenon	2853	10.08	27,346,135	531,510	1.94	0	0	0
Athens	540	127.86	5,167,606	360,262	6.97	153,925	115,168	76,411
Auburndale	798	150.27	7,293,128	477,232	6.54	193,829	139,130	84,432
Augusta	625	161.51	6,933,933	243,454	3.51	26,577	0	0
Baldwin-Woodville Area	1443	116.34	12,015,646	386,631	3.22	19,621	0	0
Bangor	638	92.02	5,693,792	196,907	3.46	19,570	0	0
Baraboo	2912	160.09	24,674,500	725,172	2.94	0	0	0
Barneveld	426	67.58	4,118,378	76,030	1.85	0	0	0
Barron Area	1351	180.67	13,340,241	517,852	3.88	88,234	0	0
Bayfield	487	157.08	6,614,178	318,566	4.82	90,105	40,499	0

<u>District</u>	Fall 2005 Pupil <u>Count</u>	Area in Square <u>Miles</u>	Total Education <u>Costs</u>	Transportation <u>Costs</u>	Transportation as % of Total	75% of Costs Over 3% <u>Threshold</u>	75% of Costs Over 4% <u>Threshold</u>	75 % of Costs Over 5% <u>Threshold</u>
Beaver Dam	3306	117.13	\$31,893,375	\$758,569	2.38%	\$0	\$0	\$0
Beecher-Dunbar-Pembine	256	221.85	3,464,641	188,612	5.44	63,505	37,520	11,535
Belleville	924	72.36	8,300,101	173,959	2.10	0	0	0
Belmont Community	304	101.86	3,212,739	149,925	4.67	40,157	16,062	0
Beloit	7033	16.72	66,644,389	203,652	0.31	0	0	0
Beloit Turner	1164	31.52	10,522,105	381,841	3.63	49,633	0	0
Benton	273	32.31	2,662,626	100,514	3.77	15,476	0	0
Berlin Area	1684	206.77	14,898,042	525,458	3.53	58,888	0	0
Big Foot UHS	572	75.74	5,676,374	151,544	2.67	0	0	0
Birchwood	277	194.79	3,434,610	162,916	4.74	44,908	19,149	0
Black Hawk	501	134.27	5,549,884	182,024	3.28	11,646	0	0
Black River Falls	1862	462.22	16,725,333	687,546	4.11	139,339	13,899	0
Blair-Taylor	711	178.13	6,726,559	363,362	5.40	121,174	70,725	20,276
Bloomer	1132	166.70	10,179,722	475,713	4.67	127,741	51,393	0
Bonduel	911	152.05	8,075,373	410,316	5.08	126,041	65,476	4,910
Boscobel Area	933	175.52	9,028,976	256,978	2.85	0	0	0
Boulder Junction J1	185	265.70	2,851,655	228,134	8.00	106,938	85,551	64,163
Bowler	470	132.44	5,782,327	343,023	5.93	127,165	83,797	40,430
Boyceville Community	842	159.64	8,299,223	422,285	5.09	129,981	67,737	5,493
Brighton #1	182	35.26	1,619,147	88,514	5.47	29,954	17,811	5,667
Brillion	860	62.85	7,264,807	232,064	3.19	10,590	0	0
Bristol #1	497	28.73	4,487,991	177,211	3.95	31,929	0	0
Brodhead	1185	101.28	10,557,352	376,291	3.56	44,678	0	0
Brown Deer	1559	4.40	16,236,991	409,527	2.52	0	0	0
Bruce	622	270.91	6,150,178	337,744	5.49	114,929	68,803	22,676
Burlington Area	3625	100.20	28,848,774	1,249,889	4.33	288,319	71,953	0
Butternut	185	231.21	2,497,639	111,756	4.47	27,620	8,888	0
Cadott Community	857	151.79	7,219,215	303,741	4.21	65,374	11,229	0
Cambria-Friesland	435	83.23	4,364,231	168,484	3.86	28,168	0	0
Cambridge	948	65.28	8,982,529	389,652	4.34	90,132	22,763	0

<u>District</u>	Fall 2005 Pupil <u>Count</u>	Area in Square <u>Miles</u>	Total Education <u>Costs</u>	Transportation <u>Costs</u>	Transportation as % of Total	75% of Costs Over 3% <u>Threshold</u>	75% of Costs Over 4% <u>Threshold</u>	75 % of Costs Over 5% <u>Threshold</u>
Cameron	809	68.86	\$7,247,464	\$232,320	3.21%	\$11,172	\$0	\$0
Campbellsport	1493	178.54	12,723,690	763,545	6.00	286,376	190,948	95,520
Cashton	515	118.01	5,479,201	295,570	5.39	98,395	57,301	16,207
Cassville	291	99.96	3,202,829	163,635	5.11	50,662	26,641	2,620
Cedar Grove-Belgium Area	981	38.11	8,099,075	324,778	4.01	61,354	611	0
Cedarburg	2958	35.54	26,435,009	750,311	2.84	0	0	0
Central/Westosha UHS	1222	152.11	10,572,317	254,810	2.41	0	0	0
Chetek	1044	168.24	9,689,953	549,716	5.67	194,263	121,588	48,914
Chilton	1181	119.16	10,404,422	442,696	4.25	97,922	19,889	0
Chippewa Falls Area	4653	227.41	39,239,178	1,699,378	4.33	391,652	97,358	0
Clayton	399	57.44	3,788,361	112,755	2.98	0	0	0
Clear Lake	648	107.79	6,092,348	356,843	5.86	130,554	84,862	39,169
Clinton Community	1184	111.44	11,661,278	301,699	2.59	0	0	0
Clintonville	1556	162.39	15,398,167	399,548	2.59	0	0	0
Cochrane-Fountain City	692	173.90	6,655,651	396,197	5.95	147,395	97,478	47,561
Colby	1061	164.93	10,336,750	671,523	6.50	271,066	193,540	116,014
Coleman	742	191.68	6,650,057	359,394	5.40	119,919	70,044	20,168
Colfax	825	184.11	7,356,653	371,534	5.05	113,126	57,951	2,776
Columbus	1115	133.74	11,017,922	399,295	3.62	51,568	0	0
Cornell	516	100.89	4,546,696	218,298	4.80	61,423	27,323	0
Grandon	959	529.80	9,495,639	375,220	3.95	67,763	0	0
Crivitz	795	285.76	7,700,535	373,174	4.85	106,619	48,864	0
Cuba City	665	78.76	6,283,400	271,263	4.32	62,071	14,946	0
Cudahy	2692	4.75	26,035,740	0	0.00	0	0	0
Cumberland	1133	187.79	10,579,201	422,485	3.99	78,832	0	0
D C Everest Area	5413	161.61	46,519,167	1,884,191	4.05	366,462	17,568	0
Darlington Community	827	160.49	7,671,549	266,532	3.47	27,289	0	0
Deerfield Community	726	40.30	7,632,752	210,647	2.76	0	0	0
DeForest Area	3193	90.72	28,730,206	786,814	2.74	0	0	0
Delavan-Darien	2625	98.85	21,511,380	774,074	3.60	96,550	0	0

<u>District</u>	Fall 2005 Pupil <u>Count</u>	Area in Square <u>Miles</u>	Total Education <u>Costs</u>	Transportation <u>Costs</u>	Transportation as % of Total	75% of Costs Over 3% <u>Threshold</u>	75% of Costs Over 4% <u>Threshold</u>	75 % of Costs Over 5% <u>Threshold</u>
Denmark	1534	141.62	\$13,528,254	\$428,311	3.17%	\$16,847	\$0	\$0
DePere	3520	64.68	27,017,205	621,664	2.30	0	0	0
DeSoto Area	573	192.98	6,034,248	369,580	6.12	141,414	96,158	50,901
Dodgeland	806	84.41	7,976,267	308,625	3.87	52,002	0	0
Dodgeville	1291	191.54	11,988,182	501,458	4.18	106,360	16,448	0
Dover #1	103	11.14	853,872	33,966	3.98	6,262	0	0
Drummond	526	673.01	4,948,853	550,301	11.12	301,376	264,260	227,143
Durand	1096	293.75	11,337,284	891,530	7.86	413,558	328,529	243,499
East Troy Community	1677	91.84	14,008,024	554,884	3.96	100,982	0	0
Eau Claire Area	10610	196.39	100,129,900	3,300,182	3.30	222,214	0	0
Edgar	619	81.44	5,619,194	303,503	5.40	101,195	59,051	16,908
Edgerton	1794	88.87	16,792,945	590,653	3.52	65,148	0	0
Elcho	397	322.06	4,211,607	265,380	6.30	104,274	72,687	41,100
Eleva-Strum	626	125.01	6,017,292	272,651	4.53	69,099	23,969	0
Elk Mound Area	952	89.05	7,192,714	244,611	3.40	21,622	0	0
Elkhart Lake-Glenbeulah	553	59.14	5,374,692	189,354	3.52	21,085	0	0
Elkhorn Area	2818	87.15	21,383,319	674,715	3.16	24,911	0	0
Ellsworth Community	1708	230.30	15,869,103	866,545	5.46	292,854	173,836	54,818
Elmbrook	6953	32.37	73,862,840	2,648,932	3.59	324,785	0	0
Elmwood	384	94.76	3,812,740	142,625	3.74	21,182	0	0
Erin	333	23.87	3,068,522	146,289	4.77	40,675	17,661	0
Evansville Community	1719	103.19	15,211,346	391,726	2.58	0	0	0
Fall Creek	848	105.05	8,134,633	392,455	4.82	111,312	50,303	0
Fall River	476	48.64	4,250,516	75,913	1.79	0	0	0
Fennimore Community	740	148.16	6,636,969	293,745	4.43	70,977	21,200	0
Flambeau	662	309.10	7,210,931	449,888	6.24	175,170	121,088	67,006
Florence	636	497.25	6,162,576	287,047	4.66	76,627	30,408	0
Fond du Lac	7358	100.17	64,415,819	689,255	1.07	0	0	0
Fontana J8	262	12.10	2,692,081	116,923	4.34	27,121	6,930	0
Fort Atkinson	2617	112.39	24,021,280	545,166	2.27	0	0	0

<u>District</u>	Fall 2005 Pupil <u>Count</u>	Area in Square <u>Miles</u>	Total Education <u>Costs</u>	Transportation <u>Costs</u>	Transportation as % of <u>Total</u>	75% of Costs Over 3% <u>Threshold</u>	75% of Costs Over 4% <u>Threshold</u>	75 % of Costs Over 5% <u>Threshold</u>
Fox Point J2	728	3.84	\$8,783,389	\$657,127	7.48%	\$295,219	\$229,344	\$163,468
Franklin Public	3736	29.10	35,477,873	1,156,822	3.26	69,364	0	0
Frederic	570	151.71	5,460,689	185,706	3.40	16,414	0	0
Freedom Area	1508	74.96	12,962,556	599,928	4.63	158,289	61,069	0
Friess Lake	273	10.30	2,589,597	123,792	4.78	34,578	15,156	0
Galesville-Ettrick	1334	188.46	12,821,696	693,960	5.41	231,982	135,819	39,657
Geneva J4	90	6.53	1,286,096	65,690	5.11	20,331	10,685	1,039
Genoa City J2	618	18.57	4,751,934	203,516	4.28	45,719	10,079	0
Germantown	3695	57.42	34,855,001	1,720,557	4.94	506,180	244,768	0
Gibraltar Area	603	139.32	7,943,771	355,772	4.48	88,094	28,516	0
Gillett	768	110.84	7,058,749	382,514	5.42	128,064	75,123	22,183
Gilman	504	335.85	4,864,752	400,052	8.22	190,582	154,096	117,611
Gilmanton	221	95.31	2,324,210	116,200	5.00	34,855	17,424	0
Glendale-River Hills	913	6.51	10,525,717	726,387	6.90	307,962	229,019	150,076
Glenwood City	789	114.94	7,511,895	332,722	4.43	80,524	24,185	0
Glidden	236	290.82	2,885,353	175,236	6.07	66,506	44,866	23,226
Goodman-Armstrong	180	159.32	2,271,955	101,837	4.48	25,259	8,219	0
Grafton	2017	21.03	19,177,939	494,776	2.58	0	0	0
Granton Area	279	74.01	3,071,663	143,557	4.67	38,555	15,518	0
Grantsburg	950	265.43	8,859,031	465,193	5.25	149,567	83,124	16,681
Green Bay Area	20038	95.85	192,253,503	3,174,802	1.65	0	0	0
Green Lake	363	31.56	4,597,051	113,823	2.48	0	0	0
Greendale	2010	5.61	20,914,717	215,850	1.03	0	0	0
Greenfield	2925	7.37	28,797,975	703,125	2.44	0	0	0
Greenwood	484	150.19	4,779,926	257,661	5.39	85,697	49,848	13,998
Hamilton	4090	37.94	35,588,343	1,282,261	3.60	160,958	0	0
Hartford J1	1660	50.25	15,195,507	324,018	2.13	0	0	0
Hartford UHS	1741	180.50	17,455,210	411,337	2.36	0	0	0
Hartland-Lakeside J3	1403	9.23	12,576,841	284,763	2.26	0	0	0
Hayward Community	1893	612.65	19,605,398	1,025,121	5.23	327,720	180,679	33,639

<u>District</u>	Fall 2005 Pupil <u>Count</u>	Area in Square <u>Miles</u>	Total Education <u>Costs</u>	Transportation <u>Costs</u>	Transportation as % of Total	75% of Costs Over 3% <u>Threshold</u>	75% of Costs Over 4% <u>Threshold</u>	75 % of Costs Over 5% <u>Threshold</u>
Herman #22	83	35.55	\$1,096,104	\$54,485	4.97%	\$16,201	\$7,981	\$0
Highland	284	72.13	3,059,931	148,248	4.84	42,337	19,388	0
Hilbert	489	66.89	4,229,371	115,523	2.73	0	0	0
Hillsboro	584	140.58	5,697,991	370,561	6.50	149,716	106,981	64,246
Holmen	3327	99.03	29,329,209	1,109,844	3.78	172,476	0	0
Horicon	990	54.48	9,625,359	258,867	2.69	0	0	0
Hortonville	3134	109.06	25,009,857	1,538,491	6.15	591,147	403,573	215,999
Howards Grove	966	51.49	8,582,039	447,802	5.22	142,755	78,390	14,025
Howard-Suamico	5007	53.29	39,397,586	1,294,326	3.29	84,299	0	0
Hudson	4926	70.89	39,965,585	978,365	2.45	0	0	0
Hurley	673	480.98	7,062,086	651,114	9.22	329,438	276,473	223,507
Hustisford	401	52.61	4,484,323	184,050	4.10	37,141	3,508	0
Independence	325	97.35	3,259,927	222,770	6.83	93,729	69,280	44,830
Iola-Scandinavia	819	133.51	6,727,649	220,112	3.27	13,712	0	0
Iowa-Grant	840	163.10	8,618,000	448,437	5.20	142,423	77,788	13,153
Ithaca	348	88.14	3,612,897	229,893	6.36	91,130	64,033	36,936
Janesville	10255	85.49	93,521,437	828,063	0.89	0	0	0
Jefferson	1784	106.56	16,649,517	572,340	3.44	54,641	0	0
Johnson Creek	592	42.73	6,055,609	176,141	2.91	0	0	0
Juda	304	54.75	2,829,350	86,685	3.06	1,353	0	0
Kaukauna Area	3935	69.64	33,948,895	1,014,698	2.99	0	0	0
Kenosha	21563	86.71	202,090,484	2,788,946	1.38	0	0	0
Kettle Moraine	4279	83.43	40,978,538	1,702,373	4.15	354,763	47,424	0
Kewaskum	1952	142.08	17,175,711	735,868	4.28	165,448	36,630	0
Kewaunee	1079	128.94	9,657,894	474,402	4.91	138,499	66,065	0
Kickapoo Area	444	147.88	4,348,332	288,780	6.64	118,748	86,135	53,523
Kiel Area	1393	107.25	12,606,880	511,347	4.06	99,855	5,304	0
Kimberly Area	3757	26.72	30,230,107	747,058	2.47	0	0	0
Kohler	466	10.45	4,328,331	57,523	1.33	0	0	0
Lac du Flambeau #1	456	127.60	8,113,241	316,714	3.90	54,987	0	0

<u>District</u>	Fall 2005 Pupil <u>Count</u>	Area in Square <u>Miles</u>	Total Education <u>Costs</u>	Transportation <u>Costs</u>	Transportation as % of Total	75% of Costs Over 3% <u>Threshold</u>	75% of Costs Over 4% <u>Threshold</u>	75 % of Costs Over 5% <u>Threshold</u>
LaCrosse	7084	106.05	\$75,842,977	\$989,198	1.30%	\$0	\$0	\$0
Ladysmith-Hawkins	924	191.56	11,293,333	552,439	4.89	160,229	75,529	0
LaFarge	253	69.74	3,177,147	105,289	3.31	7,481	0	0
Lake Country	477	10.14	5,303,786	181,183	3.42	16,552	0	0
Lake Geneva J1	1952	54.69	14,920,478	385,088	2.58	0	0	0
Lake Geneva-Genoa UHS	1373	95.31	12,593,848	430,004	3.41	39,141	0	0
Lake Holcombe	418	182.25	4,527,312	330,356	7.30	145,902	111,947	77,993
Lake Mills Area	1224	77.90	11,875,180	291,881	2.46	0	0	0
Lakeland UHS	954	749.71	10,869,033	627,943	5.78	226,404	144,886	63,369
Lancaster Community	992	142.83	9,910,885	282,200	2.85	0	0	0
Laona	274	242.23	3,370,533	171,827	5.10	53,034	27,755	2,476
Lena	438	87.72	4,307,297	165,717	3.85	27,373	0	0
Linn J4	129	15.51	1,315,683	51,579	3.92	9,082	0	0
Linn J6	111	16.79	1,375,752	70,120	5.10	21,635	11,317	999
Little Chute Area	1467	2.97	12,988,464	14,825	0.11	0	0	0
Lodi	1682	97.87	14,586,089	397,912	2.73	0	0	0
Lomira	1056	73.65	9,630,224	271,735	2.82	0	0	0
Loyal	590	113.27	5,998,469	202,761	3.38	17,105	0	0
Luck	585	109.81	5,500,674	266,452	4.84	76,074	34,819	0
Luxemburg-Casco	1943	171.98	15,727,915	780,011	4.96	231,130	113,170	0
Madison Metropolitan	24419	69.60	289,252,226	5,679,016	1.96	0	0	0
Manawa	843	110.33	8,172,463	314,923	3.85	52,312	0	0
Manitowoc	5405	93.12	46,921,010	937,507	2.00	0	0	0
Maple	1406	445.39	11,717,402	1,092,670	9.33	555,861	467,981	380,100
Maple Dale-Indian Hill	422	6.20	5,745,492	424,224	7.38	188,895	145,804	102,712
Marathon City	688	104.61	5,816,422	376,963	6.48	151,853	108,230	64,607
Marinette	2343	99.09	22,065,603	466,091	2.11	0	0	0
Marion	630	127.00	5,481,367	276,945	5.05	84,378	43,268	2,158
Markesan	807	191.25	8,092,096	372,976	4.61	97,660	36,969	0
Marshall	1175	56.21	10,906,911	384,848	3.53	43,231	0	0

<u>District</u>	Fall 2005 Pupil <u>Count</u>	Area in Square <u>Miles</u>	Total Education <u>Costs</u>	Transportation <u>Costs</u>	Transportation as % of Total	75% of Costs Over 3% <u>Threshold</u>	75% of Costs Over 4% <u>Threshold</u>	75 % of Costs Over 5% <u>Threshold</u>
Marshfield	3849	187.15	\$36,300,028	\$875,679	2.41 %	\$0	\$0	\$0
Mauston	1557	207.82	14,824,245	711,820	4.80	200,319	89,138	0
Mayville	1152	96.73	10,960,248	217,566	1.99	0	0	0
McFarland	1959	24.19	18,121,463	280,345	1.55	0	0	0
Medford Area	2143	350.83	18,715,753	1,005,460	5.37	332,991	192,622	52,254
Mellen	309	201.82	3,483,519	150,941	4.33	34,827	8,700	0
Melrose-Mindoro	715	194.21	6,371,789	303,264	4.76	84,083	36,295	0
Menasha	3642	9.71	31,590,575	549,961	1.74	0	0	0
Menominee Indian	974	367.21	14,856,006	242,538	1.63	0	0	0
Menomonee Falls	4163	22.57	40,560,335	1,704,711	4.20	365,926	61,724	0
Menomonie Area	3188	251.53	32,353,355	1,075,282	3.32	78,511	0	0
Mequon-Thiensville	3865	46.36	40,237,127	1,473,067	3.66	199,465	0	0
Mercer	183	184.61	2,182,056	111,509	5.11	34,535	18,170	1,805
Merrill Area	3122	570.68	29,772,900	1,353,368	4.55	345,136	121,839	0
Merton Community	835	13.32	7,331,893	197,368	2.69	0	0	0
Middleton-Cross Plains	5617	81.05	53,521,948	1,387,165	2.59	0	0	0
Milton	3191	119.88	25,522,629	919,549	3.60	115,402	0	0
Milwaukee	94941	96.58	984,668,440	42,859,398	4.35	9,989,509	2,604,495	0
Mineral Point	770	134.31	7,426,956	267,783	3.61	33,731	0	0
Minocqua J1	578	249.67	6,113,285	407,285	6.66	167,915	122,065	76,215
Mishicot	1052	101.84	8,940,008	504,131	5.64	176,948	109,898	42,848
Mondovi	1065	186.14	9,514,697	439,691	4.62	115,688	44,327	0
Monona Grove	2864	24.54	27,679,601	629,313	2.27	0	0	0
Monroe	2530	158.31	27,342,693	527,264	1.93	0	0	0
Montello	802	177.54	7,630,338	362,748	4.75	100,379	43,151	0
Monticello	413	63.42	3,975,586	118,995	2.99	0	0	0
Mosinee	2060	234.46	18,606,464	802,629	4.31	183,326	43,778	0
Mount Horeb Area	2154	142.66	17,352,785	594,038	3.42	55,091	0	0
Mukwonago	5082	86.89	42,700,104	1,680,185	3.93	299,387	0	0
Muskego-Norway	4863	43.65	44,647,395	1,522,105	3.41	137,012	0	0

<u>District</u>	Fall 2005 Pupil <u>Count</u>	Area in Square <u>Miles</u>	Total Education <u>Costs</u>	Transportation <u>Costs</u>	Transportation as % of Total	75% of Costs Over 3% <u>Threshold</u>	75% of Costs Over 4% <u>Threshold</u>	75 % of Costs Over 5% <u>Threshold</u>
Necedah Area	803	236.61	\$7,581,794	\$385,231	5.08%	\$118,333	\$61,469	\$4,606
Neenah	6303	77.32	57,683,554	1,022,796	1.77	0	0	0
Neillsville	1111	279.77	10,453,696	406,343	3.89	69,549	0	0
Nekoosa	1461	161.79	13,003,396	674,131	5.18	213,022	115,497	17,971
Neosho J3	213	31.38	2,125,394	139,901	6.58	57,105	41,164	25,224
New Auburn	308	87.95	3,505,340	91,644	2.61	0	0	0
New Berlin	4524	34.63	48,597,042	1,981,240	4.08	392,496	28,019	0
New Glarus	825	79.44	6,973,754	267,813	3.84	43,950	0	0
New Holstein	1227	140.71	10,031,964	512,027	5.10	158,301	83,061	7,821
New Lisbon	652	113.86	6,272,512	366,393	5.84	133,663	86,619	39,575
New London	2493	154.30	21,281,291	1,014,444	4.77	282,004	122,394	0
New Richmond	2640	153.06	22,826,243	947,021	4.15	196,675	25,478	0
Niagara	462	71.36	4,899,405	97,470	1.99	0	0	0
Nicolet UHS	1182	16.56	17,383,386	668,610	3.85	110,331	0	0
Norris	54	1.11	451,812	0	0.00	0	0	0
North Cape	221	15.00	1,446,656	63,175	4.37	14,831	3,981	0
North Crawford	487	148.70	4,797,745	258,371	5.39	85,829	49,846	13,863
North Fond du Lac	1271	33.47	10,928,853	188,573	1.73	0	0	0
North Lake	344	12.54	3,326,928	117,505	3.53	13,273	0	0
Northern Ozaukee	845	62.98	8,582,698	385,444	4.49	95,972	31,602	0
Northland Pines	1464	473.92	16,873,648	915,831	5.43	307,216	180,664	54,111
Northwood	443	418.84	4,247,962	281,458	6.63	115,514	83,655	51,795
Norwalk-Ontario-Wilton	625	150.35	6,278,938	539,741	8.60	263,530	216,438	169,346
Norway J7	121	32.00	994,146	40,269	4.05	7,834	377	0
Oak Creek-Franklin	5373	33.31	43,781,750	1,935,029	4.42	466,183	137,820	0
Oakfield	560	62.39	5,778,998	251,139	4.35	58,327	14,984	0
Oconomowoc Area	4364	120.82	39,887,256	1,281,981	3.21	64,022	0	0
Oconto	1201	99.66	10,856,034	223,322	2.06	0	0	0
Oconto Falls	1878	178.29	16,590,655	727,445	4.38	172,294	47,864	0
Omro	1310	95.22	11,223,125	439,103	3.91	76,807	0	0

<u>District</u>	Fall 2005 Pupil <u>Count</u>	Area in Square <u>Miles</u>	Total Education <u>Costs</u>	Transportation <u>Costs</u>	Transportation as % of Total	75% of Costs Over 3% <u>Threshold</u>	75% of Costs Over 4% <u>Threshold</u>	75 % of Costs Over 5% <u>Threshold</u>
Onalaska	2740	14.13	\$22,898,225	\$311,097	1.36%	\$0	\$0	\$0
Oostburg	978	40.09	8,115,335	286,059	3.52	31,949	0	0
Oregon	3521	86.68	33,336,849	1,020,617	3.06	15,384	0	0
Osceola	1778	113.54	14,793,536	797,619	5.39	265,360	154,408	43,457
Oshkosh Area	10193	178.32	90,461,415	1,174,683	1.30	0	0	0
Osseo-Fairchild	1011	292.32	9,135,703	418,668	4.58	108,448	39,930	0
Owen-Withee	616	158.29	5,461,408	284,368	5.21	90,394	49,434	8,473
Palmyra-Eagle Area	1225	80.36	11,655,006	501,160	4.30	113,632	26,220	0
Pardeeville Area	941	92.13	8,250,658	341,047	4.13	70,145	8,265	0
Paris J1	208	33.37	2,166,105	91,767	4.24	20,088	3,842	0
Park Falls	732	449.82	7,300,342	275,130	3.77	42,090	0	0
Parkview	1123	124.43	10,730,409	513,447	4.78	143,651	63,173	0
Pecatonica Area	473	112.76	4,621,160	178,358	3.86	29,792	0	0
Pepin Area	305	92.32	3,530,280	145,261	4.11	29,514	3,037	0
Peshigo	1179	86.69	10,048,587	322,329	3.21	15,653	0	0
Pewaukee	2132	15.35	20,698,942	620,924	3.00	0	0	0
Phelps	158	108.16	2,258,477	115,952	5.13	36,148	19,209	2,271
Phillips	996	595.16	9,372,496	583,119	6.22	226,458	156,165	85,871
Pittsville	727	364.03	6,689,070	385,807	5.77	138,851	88,683	38,515
Platteville	1434	146.84	14,650,474	361,315	2.47	0	0	0
Plum City	317	82.08	3,721,499	155,835	4.19	33,143	5,231	0
Plymouth	2379	124.95	20,616,915	746,042	3.62	95,651	0	0
Port Edwards	499	61.40	5,918,530	128,288	2.17	0	0	0
Port Washington-Saukville	2609	30.71	25,667,359	570,811	2.22	0	0	0
Portage Community	2451	211.05	23,131,906	746,653	3.23	39,522	0	0
Potosi	368	78.59	4,343,220	206,421	4.75	57,093	24,519	0
Poynette	1165	97.17	9,776,443	303,038	3.10	7,308	0	0
Prairie du Chien Area	1246	91.27	11,253,789	267,546	2.38	0	0	0
Prairie Farm	340	88.54	3,416,578	145,455	4.26	32,218	6,594	0
Prentice	481	418.63	5,545,482	408,920	7.37	181,917	140,325	98,734

<u>District</u>	Fall 2005 Pupil <u>Count</u>	Area in Square <u>Miles</u>	Total Education <u>Costs</u>	Transportation <u>Costs</u>	Transportation as % of Total	75% of Costs Over 3% <u>Threshold</u>	75% of Costs Over 4% <u>Threshold</u>	75 % of Costs Over 5% <u>Threshold</u>
Prescott	1167	73.35	\$10,335,635	\$424,777	4.11%	\$86,031	\$8,513	\$0
Princeton	429	89.10	4,169,627	144,473	3.46	14,538	0	0
Pulaski Community	3606	183.36	30,407,645	1,395,012	4.59	362,087	134,029	0
Racine	20483	100.89	199,827,793	4,885,804	2.45	0	0	0
Randall J1	712	18.00	5,793,673	168,886	2.92	0	0	0
Randolph	494	60.92	4,790,970	210,000	4.38	49,703	13,771	0
Random Lake	962	91.14	9,131,412	417,429	4.57	107,615	39,129	0
Raymond #14	399	30.64	3,392,554	175,796	5.18	55,515	30,071	4,626
Reedsburg	2535	239.99	22,334,238	934,995	4.19	198,726	31,219	0
Reedsville	716	112.47	6,484,801	362,586	5.59	126,031	77,395	28,759
Rhineland	2992	387.64	29,391,573	1,048,844	3.57	125,323	0	0
Rib Lake	533	283.17	4,807,365	252,556	5.25	81,251	45,196	9,141
Rice Lake Area	2417	242.19	22,678,946	993,795	4.38	235,070	64,978	0
Richfield J1	416	15.28	4,313,045	273,798	6.35	108,305	75,957	43,609
Richland	1411	260.98	14,404,695	680,637	4.73	186,372	78,337	0
Richmond	419	6.49	3,925,007	127,991	3.26	7,680	0	0
Rio Community	499	75.81	5,103,666	121,932	2.39	0	0	0
Ripon	1744	111.92	15,435,673	355,683	2.30	0	0	0
River Falls	2989	143.96	26,910,180	1,088,245	4.04	210,705	8,879	0
River Ridge	542	219.02	6,291,337	409,213	6.50	165,355	118,170	70,985
River Valley	1429	295.82	13,901,389	612,633	4.41	146,694	42,433	0
Riverdale	807	198.13	8,246,704	349,173	4.23	76,329	14,479	0
Rosendale-Brandon	1003	126.97	9,098,307	360,827	3.97	65,908	0	0
Rosholt	670	154.49	6,018,451	298,134	4.95	88,185	43,047	0
Royall	609	118.01	6,577,720	269,084	4.09	53,814	4,481	0
Rubicon J6	127	13.87	1,414,913	55,451	3.92	9,753	0	0
Saint Croix Central	1230	84.99	9,392,020	428,337	4.56	109,932	39,492	0
Saint Croix Falls	1071	149.29	10,113,228	455,070	4.50	113,755	37,906	0
Saint Francis	989	2.53	9,493,487	15,719	0.17	0	0	0
Salem J2	1204	23.12	10,347,178	324,684	3.14	10,702	0	0

<u>District</u>	Fall 2005 Pupil <u>Count</u>	Area in Square <u>Miles</u>	Total Education <u>Costs</u>	Transportation <u>Costs</u>	Transportation as % of Total	75% of Costs Over 3% <u>Threshold</u>	75% of Costs Over 4% <u>Threshold</u>	75 % of Costs Over 5% <u>Threshold</u>
Sauk Prairie	2587	232.91	\$24,798,245	\$842,061	3.40%	\$73,585	\$0	\$0
Seneca	302	119.06	3,177,794	194,596	6.12	74,447	50,613	26,780
Sevastopol	628	117.31	6,971,539	329,755	4.73	90,456	38,170	0
Seymour Community	2428	168.12	20,077,076	658,570	3.28	42,193	0	0
Sharon J11	284	19.51	2,741,284	39,110	1.43	0	0	0
Shawano-Gresham	2799	214.24	24,402,080	851,024	3.49	89,221	0	0
Sheboygan Area	10071	51.67	101,713,753	1,294,232	1.27	0	0	0
Sheboygan Falls	1668	56.42	14,579,684	445,268	3.05	5,908	0	0
Shell Lake	545	156.20	5,673,363	306,201	5.40	102,000	59,450	16,900
Shiocton	821	107.91	7,372,264	346,000	4.69	93,624	38,332	0
Shorewood	1658	1.60	18,457,675	1,249	0.01	0	0	0
Shullsburg	367	96.41	3,320,438	149,379	4.50	37,325	12,421	0
Silver Lake J1	587	3.00	4,818,152	109,539	2.27	0	0	0
Siren	505	110.22	5,351,123	299,554	5.60	104,265	64,132	23,999
Slinger	2734	78.63	22,439,547	802,019	3.57	96,624	0	0
Solon Springs	367	158.64	3,897,811	121,927	3.13	3,745	0	0
Somerset	1447	59.78	11,298,058	483,125	4.28	108,138	23,402	0
South Milwaukee	3202	4.79	28,517,649	0	0.00	0	0	0
South Shore	232	291.12	3,240,835	264,834	8.17	125,707	101,401	77,094
Southern Door	1260	196.86	11,403,137	466,772	4.09	93,508	7,985	0
Southwestern Wisconsin	572	60.09	5,426,534	304,020	5.60	105,918	65,219	24,520
Sparta Area	2626	283.32	23,397,544	952,834	4.07	188,181	12,699	0
Spencer	761	80.56	7,055,415	276,388	3.92	48,544	0	0
Spooner	1456	522.02	14,214,790	936,698	6.59	382,691	276,080	169,469
Spring Valley	712	112.35	6,584,432	345,702	5.25	111,127	61,743	12,360
Stanley-Boyd Area	958	182.04	8,994,314	417,142	4.64	110,484	43,027	0
Stevens Point Area	7241	384.07	69,386,460	2,462,924	3.55	285,997	0	0
Stockbridge	266	61.62	2,543,404	56,011	2.20	0	0	0
Stone Bank	308	10.16	2,970,872	120,254	4.05	23,346	1,065	0
Stoughton Area	3494	113.76	31,221,370	1,370,290	4.39	325,237	91,077	0

<u>District</u>	Fall 2005 Pupil <u>Count</u>	Area in Square <u>Miles</u>	Total Education <u>Costs</u>	Transportation <u>Costs</u>	Transportation as % of Total	75% of Costs Over 3% <u>Threshold</u>	75% of Costs Over 4% <u>Threshold</u>	75 % of Costs Over 5% <u>Threshold</u>
Stratford	745	116.08	\$6,355,244	\$458,708	7.22%	\$201,038	\$153,374	\$105,709
Sturgeon Bay	1216	10.10	12,313,447	319,875	2.60	0	0	0
Sun Prairie Area	5719	79.27	51,558,167	1,213,829	2.35	0	0	0
Superior	4750	400.79	44,762,820	1,608,533	3.59	199,236	0	0
Suring	549	314.30	5,416,518	413,511	7.63	188,261	147,638	107,014
Swallow	400	5.76	3,426,398	100,740	2.94	0	0	0
Thorp	599	158.95	5,533,270	316,554	5.72	112,917	71,417	29,918
Three Lakes	631	303.72	7,063,116	390,016	5.52	133,592	80,618	27,645
Tigerton	372	96.94	4,061,432	109,128	2.69	0	0	0
Tomah Area	3027	468.40	25,363,333	1,596,968	6.30	627,051	436,826	246,601
Tomahawk	1553	425.06	14,706,771	822,519	5.59	285,987	175,686	65,385
Tomorrow River	905	99.99	7,888,085	362,947	4.60	94,728	35,567	0
Trevor Grade School	410	9.00	3,741,964	79,164	2.12	0	0	0
Tri-County Area	789	218.71	7,645,920	338,725	4.43	82,011	24,666	0
Turtle Lake	498	112.98	5,405,283	160,734	2.97	0	0	0
Twin Lakes #4	427	4.01	4,000,860	94,799	2.37	0	0	0
Two Rivers	1974	27.71	17,951,686	415,687	2.32	0	0	0
Union Grove J1	629	11.00	4,909,921	76,770	1.56	0	0	0
Union Grove UHS	742	82.95	6,736,798	255,494	3.79	40,042	0	0
Unity	1159	147.30	10,410,884	488,993	4.70	132,500	54,418	0
Valders Area	1125	116.38	10,800,977	552,981	5.12	171,714	90,706	9,699
Verona Area	4369	57.19	44,646,798	1,104,670	2.47	0	0	0
Viroqua Area	1113	191.67	11,064,599	542,804	4.91	158,150	75,165	0
Wabeno Area	594	327.45	5,662,913	358,846	6.34	141,719	99,247	56,775
Walworth J1	535	27.35	4,365,134	114,488	2.62	0	0	0
Washburn	640	186.18	6,510,529	215,527	3.31	15,158	0	0
Washington	95	25.58	1,256,545	18,270	1.45	0	0	0
Washington-Caldwell	233	20.00	1,922,342	80,414	4.18	17,058	2,640	0
Waterford J1	1514	42.00	12,190,001	404,436	3.32	29,052	0	0
Waterford UHS	1101	86.90	9,078,109	237,471	2.62	0	0	0

<u>District</u>	Fall 2005 Pupil <u>Count</u>	Area in Square <u>Miles</u>	Total Education <u>Costs</u>	Transportation <u>Costs</u>	Transportation as % of Total	75% of Costs Over 3% <u>Threshold</u>	75% of Costs Over 4% <u>Threshold</u>	75 % of Costs Over 5% <u>Threshold</u>
Waterloo	924	86.10	\$8,755,154	\$287,367	3.28%	\$18,534	\$0	\$0
Watertown	3615	160.13	34,439,106	663,468	1.93	0	0	0
Waukesha	13034	70.75	123,372,104	2,837,715	2.30	0	0	0
Waunakee Community	3137	56.32	26,620,297	565,367	2.12	0	0	0
Waupaca	2403	158.53	22,314,342	935,929	4.19	199,874	32,517	0
Waupun	2258	175.83	21,789,790	674,519	3.10	15,619	0	0
Wausau	8519	258.66	92,008,338	1,581,255	1.72	0	0	0
Wausaukee	624	420.66	6,710,185	313,555	4.67	84,187	33,861	0
Wautoma Area	1538	176.95	14,242,796	511,687	3.59	63,302	0	0
Wauwatosa	5886	13.24	52,962,855	5,484	0.01	0	0	0
Wauzeka-Steuben	318	95.32	3,543,922	167,215	4.72	45,673	19,093	0
Webster	747	489.23	6,954,939	489,212	7.03	210,423	158,261	106,099
West Allis	8134	13.80	75,641,153	1,064,438	1.41	0	0	0
West Bend	6694	100.85	56,882,266	1,316,296	2.31	0	0	0
West DePere	2231	47.44	18,959,179	583,212	3.08	10,828	0	0
West Salem	1661	95.70	14,479,481	586,186	4.05	113,852	5,255	0
Westby Area	1139	168.64	10,548,074	622,169	5.90	229,295	150,185	71,074
Westfield	1339	288.50	12,364,168	497,969	4.03	95,283	2,551	0
Weston	366	99.65	3,657,580	182,975	5.00	54,936	27,504	72
Weyauwega-Fremont	1061	155.47	10,176,707	321,894	3.16	12,445	0	0
Weyerhaeuser Area	189	118.16	2,490,670	92,621	3.72	13,426	0	0
Wheatland J1	486	31.62	4,811,429	178,835	3.72	25,869	0	0
White Lake	257	202.17	2,702,802	123,525	4.57	31,831	11,560	0
Whitefish Bay	2507	2.14	26,718,922	4,800	0.02	0	0	0
Whitehall	756	137.54	7,256,327	375,065	5.17	118,031	63,609	9,187
Whitewater	1969	137.50	17,226,731	747,118	4.34	172,737	43,537	0
Whitnall	2270	8.19	20,690,417	574,388	2.78	0	0	0
Wild Rose	718	144.65	6,451,058	328,135	5.09	100,952	52,570	4,187
Williams Bay	533	10.72	5,216,829	69,252	1.33	0	0	0
Wilmot Grade School	141	8.00	1,674,454	70,182	4.19	14,961	2,403	0

<u>District</u>	Fall 2005 Pupil <u>Count</u>	Area in Square <u>Miles</u>	Total Education <u>Costs</u>	Transportation <u>Costs</u>	Transportation as % of Total	75% of Costs Over 3% <u>Threshold</u>	75% of Costs Over 4% <u>Threshold</u>	75 % of Costs Over 5% <u>Threshold</u>
Wilnot UHS	1137	36.52	\$10,953,304	\$303,862	2.77%	\$0	\$0	\$0
Winneconne Community	1551	125.70	13,690,778	602,044	4.40	143,490	40,809	0
Winter	421	660.46	4,892,935	257,338	5.26	82,912	46,215	9,518
Wisconsin Dells	1655	186.73	15,675,438	609,859	3.89	104,697	0	0
Wisconsin Heights	989	104.53	10,198,421	391,915	3.84	64,472	0	0
Wisconsin Rapids	5748	235.55	54,563,721	2,265,634	4.15	471,542	62,314	0
Wittenberg-Biramwood	1277	251.77	11,801,709	546,634	4.63	144,437	55,924	0
Wonevoc-Union Center	408	95.07	3,934,351	285,229	7.25	125,399	95,891	66,383
Woodruff J1	507	106.75	5,320,089	214,235	4.03	40,974	1,074	0
Wrightstown Community	1117	79.22	9,232,735	384,476	4.16	80,620	11,375	0
Yorkville J2	350	29.52	2,638,610	130,531	4.95	<u>38,530</u>	<u>18,740</u>	<u>0</u>
Total						\$47,856,288	\$18,591,665	\$5,959,788