Understanding How School Vouchers Are Funded: Summary of Funding for Wisconsin’s Three Parental Choice Programs

Molly S. Stewart and Jodi S. Moon
October 2016

This profile provides detailed local context for Wisconsin as part of Follow the Money: A Detailed Analysis of the Funding Mechanisms of Voucher Programs in Six Cases (Arizona, the District of Columbia, Indiana, Louisiana, Ohio, and Wisconsin). This three-part report includes a cross-case review, data visualizations of enrollment and funding patterns, and detailed profiles of each individual case, including the following profile.

The purposes of this report are to provide details on how voucher funding designs interact with funding formulas and to increase transparency around voucher design for taxpayers and policymakers. The financial impact and transparency of voucher funding are primary concerns due to the public governance and financing of U.S. public education systems. A federal, state, or local government’s decision to use tax revenues to help families pay for private schooling is often politically contentious and has been the topic of litigation in state and federal courts.

Understanding the potential impact that specific provisions may have on state and local revenues is necessary to inform policymakers about whether a voucher program design meets constituents’ expectations regarding public governance, funding, and educational services. An understanding of these details is equally necessary for taxpayers and voters so that they may make informed decisions. The data and analyses included in these profiles call into question the rhetoric used by both supporters and detractors of voucher programs—for example, in terms of whether local districts retain any of voucher students’ per-pupil allotment from the state, or whether any local funds are used for voucher awards.

BACKGROUND

The state of Wisconsin houses the oldest publicly funded voucher program in the United States—the Milwaukee Parental Choice Program (MPCP)—and two much newer programs, the Racine Parental Choice Program (RPCP) and the statewide Wisconsin Parental Choice Program (WPCP). The MPCP was established in 1990, the RPCP in 2011, and the WPCP in 2013. All three programs are funded by a combination of state equalization aid (see following section) and the state general education fund, yielding varying impacts on district budgets and local tax rates and revenues.

STATE FUNDING MECHANISMS

Wisconsin school districts are primarily funded by a combination of state appropriations and local property tax revenues. The funding system is set up to equalize the amount of revenue that comes from local property taxes to ensure that high- and low-wealth districts do not have grossly unequal education revenues (Wis. Stat. § 121.90). In this approach, if a district’s property valuation (i.e., the amount that a district can raise in property taxes from its constituent property owners) is lower than the average state property valuation, the state provides equalization aid to make up for the difference between the specific district’s valuation and the average state valuation.
and the average district valuation across the state (Wis. Stat. §§ 121.01, 121.07(7)). The equalization system also addresses local property tax rates, as districts with higher property valuations can raise the same amount of tax revenues with a lower tax rate. Thus, the state calculates the equalized local property tax rates for districts with property valuation below the average district valuation in the state. In low-wealth districts, rates are set as if the district’s property valuation was at the state average, and the difference in education revenue equals the amount of state equalization aid.

The equalized tax rates are calculated by taking the total property value of the district and dividing by the total district membership to arrive at the district value per member. District value per member is compared to the revenue “guarantee” which is set in statute, either at an absolute dollar amount or as a formula (Wis. Stat. § 121.07(7)).¹

The district is responsible for paying a percentage of the guarantee through local tax levy revenues (Wis. Stat. § 121.07(10)); more wealthy districts must pay a higher percentage, less wealthy districts pay a lower percentage. In summary, the state provides equalization aid to each district equal to the guarantee minus the district contribution (Wis. Stat. § 121.08).

An additional equalizing mechanism is the revenue limit for districts with high property valuations (Wis. Stat. § 121.90). Revenue limits are calculated based on either the per-pupil revenue ceiling multiplied by the number of enrolled pupils or on the previous year’s revenues divided by the average enrollment over the past three years (Wis. Stat. §§ 121.905, 121.91).

Equalization aid is one of several sources of funding for the Parental Choice Programs; the other sources include local levies in Milwaukee as well as other state aids.

**Milwaukee Parental Choice Program**

Two voucher programs—one limited to Milwaukee Public Schools (MPS) and one statewide—were initially introduced to the legislature by Governor Tommy Thompson in 1988 (*Davis v. Grover*, 1990; Waggoner, 1996). After negotiations among state legislative groups and policymakers, a Milwaukee voucher program substantially different from the governor’s original proposal was passed in 1990 (Wisconsin Act 336 § 228, 1989). The governor vetoed one provision of the program, a “sunset provision” limiting the program to five years (*Davis v. Grover*, 1990). The proposed statewide program was not passed.

The superintendent of public instruction and other individuals and organizations, including the NAACP, challenged the MPCP’s constitutionality under state constitutional provisions as to whether participating private schools had to conform to the constitution’s requirement of public schools to be “as uniform as practicable” and whether educating students with public money in private schools was a “public purpose” (Beard, 1992; Wisconsin Constitution, Art. X, 3).² A county circuit court originally upheld the constitutionality of the program, and then a state court of appeals reversed that decision (*Davis v. Grover*, 1990). The Supreme Court of Wisconsin upheld the constitutionality of the MPCP in 1992 (*Davis v. Grover*, 1992). In the mid-1990s, the mayor of Milwaukee, Catholic organizations, African American organizers, and business organizations worked together to lobby for inclusion of parochial schools in the MPCP (Nelsen, 2012). In 1995, Wisconsin Act 27 expanded the program to include religious schools, by removing the word “nonsectarian” from the law (Wisconsin Act 27 § 4002, 1995). The inclusion of religious schools was challenged and subsequently upheld (*Jackson v. Benson*, 1998).

¹ There are three levels of funding, each with its own state/local shared cost formula.

² *Davis v. Grover* also included a third constitutional challenge unrelated to the question of education funding.
The income eligibility criteria for MPCP participation has changed over time. The original income criteria for participants was family income at or below 175 percent of the federal poverty level but was increased in 2011 to 300 percent of the federal poverty level (Wisconsin Act 32 § 2536c, 2011). The original source of funding for the program, state equalization aid, is related to local property wealth.3 As the MPCP was only available to students at or below 175 percent of the federal poverty level, equalization aid was used to provide voucher access to students in poverty. Starting in 2007, an additional state funding stream (high-poverty aid) was calculated using the number of students whose family income was at or below a certain level (Wisconsin Act 20 § 236nm, 2007; Wis. Stat. § 121.136); the state required that MPS use all of this aid to go toward the cost of the MPCP (Wisconsin Act 20 § 2735w, 2007). Other districts with high poverty rates (at or above 50 percent of students receiving free or reduced lunch) also received this aid (Wis. Stat. § 121.136), but only Milwaukee was required to use it for a choice program.

In 2011, Governor Scott Walker attempted to eliminate income eligibility for the MPCP, a move which would give nearly all MPS students access to vouchers, but this provision was rejected by the Joint Finance Committee. The governor successfully reinstated a partial elimination of income eligibility, in that income eligibility is only required for initial participation; as of 2011, there is no income eligibility for participation beyond the first year (Wisconsin Department of Instruction [WDPI], 2011).

In its 25 years of operation, the MPCP has been funded under several formulas, each of which interacted with the district’s overall funding formula with varying impacts on local district and state funding revenues. In the first eight years of MPCP operation (1990–1999), the state paid for the program from the general fund, and the district’s equalization aid revenue was reduced by the same amount (WDPI, 2003). However, the impact of the reduced state aid was mitigated by the fact that the school district was permitted to include MPCP participants in enrollment counts, meaning that the state received aid for these students as well as losing aid for these students—resulting in no net loss.

The growth of the program over time necessitated changes in funding. Between 1990 and 1998, the amount of reduced MPS state equalization aid that funded the MPCP was less than two percent of the total equalization aid that the district was eligible to receive each year (the received aid plus the choice reduction; WDPI, n.d.e, n.d.h).4 However, the program grew rapidly in 1998–1999, likely due to the Jackson v. Benson decision (1998) allowing religious schools to participate in MPCP (see Figure 1). In this year, MPS lost 5.5 percent of its equalization aid for the MPCP, a 360 percent increase in the loss of aid, now going toward the voucher program. In terms of tax revenues, the cost of the MPCP in 1997–1998 represented only four percent of the total local tax revenues. In 1998–1999, the cost represented nearly 18 percent of the district’s total tax revenues (WDPI, n.d.e, n.d.f, n.d.h).5

As a result of the growing program enrollments and costs in 1998–1999 (see Figure 2), the legislature took steps to change the funding formula to reduce the proportion of funding coming from the state. First, MPS could no longer include MPCP students in its enrollment count for the purposes of state aid or tax revenue limit (WDPI, 2001), meaning that the district

---

3 Additional detail on funding mechanisms is in the next section.
4 Authors’ calculations.
5 Authors’ calculations.
FIGURE 1. PERCENT OF STATE AID REDUCED FOR MPCP

Sources: Authors’ calculations using data from WDPI (n.d.e, n.d.h, n.d.i). Equalization aid data prior to fiscal year 1995 were provided by the Wisconsin DPI.

FIGURE 2. CHANGES IN MPCP SPENDING AND ENROLLMENT, 1990–2015

Source: WDPI (n.d.h).
choice levy has ranged from as low as 11 percent of the total amount levied (in 1999–2000) to as high as 20 percent in 2006–2007, 2007–2008, and 2014–2015.\(^6\)

To pay for the remaining 50 percent of program costs, the second major MPCP funding formula change included reductions in equalization aid to all other Wisconsin districts proportional to their enrollment (Kava, 2013; Wisconsin Act 9 § 2136m, 1999). These districts were also permitted to raise additional local tax dollars to cover the loss of equalization aid under this formula (similar to the MPS choice levy). The 50/50 cost split between Milwaukee and the other Wisconsin school districts only lasted for two school years. In 2001–2002, the state changed the MPCP funding formula so that the state paid 55 percent of the program costs directly out of the state general education fund, and MPS was responsible for the remaining 45 percent (as a result of reduced equalization aid to the district by the same amount; WDPI, 2002). The district was again expected to make up for this slightly smaller portion of lost state aid through revenues using a local tax levy. In 2001–2002, the cost of the MPCP was $58.3 million dollars; 45 percent of this amount was $26.2 million, and the loss of this amount represented approximately 4.7 percent of the district’s total equalization aid (see Figures 3 and 4). The 55/45 funding split continued until the 2009–2010 school year.

The state appropriations for MPCP, as well as the other Parental Choice Programs in Wisconsin, are designated as being “sum sufficient” (Wis. Stat. § 20.001(3)(d)), meaning that there is no limit on the amount of money that the state can spend on these programs (Lovell, 2014). When the programs have enrollment caps and statutorily specified per-pupil amounts, the state contributions are easier to estimate. However, with the elimination of enrollment caps in recent

---

\(^6\) The calculations in this paragraph are based on data published by the Wisconsin DPI (n.d.a, n.d.f).
FIGURE 3. LONGITUDINAL CHANGES IN MPCP COST AND LOCAL AND STATE REVENUES

Sources: WDPI (n.d.a, n.d.f, n.d.h, n.d.i). Equalization aid data prior to fiscal year 1995 were provided by the Wisconsin DPI.

FIGURE 4. STATE AND LOCAL REVENUES AND MPCP COST AS PART OF THE TOTAL MPS BUDGET

Sources: WDPI (n.d.a, n.d.f, n.d.h, n.d.i). Equalization aid data prior to fiscal year 1995 were provided by the Wisconsin DPI.
years, the cost of the programs is more difficult to estimate.

In 2007, the state legislature introduced a categorical revenue stream called “high-poverty aid” (Wisconsin Act 20 § 236nm, 2007; Wis. Stat. § 121.136) in order to reduce the amounts that high-poverty areas needed to raise using tax levies. Districts are eligible for high-poverty aid if 50 percent or more of their students are eligible for free or reduced lunch. This aid is distributed to districts based on equal per-pupil amounts multiplied by the eligible districts’ total prior year pupil count, along with equalization and other aids, and allows MPS to reduce its local property tax burden. In essence, the poverty aid directly paid for part of the MPS portion of the MPCP (MPS, 2015). In 2007–2008, high-poverty aid to MPS totaled $7.4 million, which represented approximately 13.8 percent of the total aid reduction to MPS due to the MPCP ($53.8 million; WDPI, 2007). Over time, the poverty aid awarded to MPS has lessened by nearly half, from a high of $9.9 million in 2008–2009 to a low of $4.8 million in 2013–2014 (WDPI, n.d.b, n.d.c, n.d.d). Figure 5 depicts the trends in poverty aid distributed statewide. These distributions depend on the membership of each district. The decreasing rates in Milwaukee follow the statewide trend.

In 2009–2010, the state passed legislation lowering the district’s equalization aid reduction to approximately one third of the total program cost over two years. In 2009–2010, the reduction changed from 45 percent to 41.6 percent of the program cost (and 3.4 percent of the program cost was paid by the Wisconsin Department of Public Instruction to the City of Milwaukee to reduce the program cost coming from tax revenues; Wisconsin Act 28 § 2301g, 2009). In 2010, the reduction changed to 38.4 percent

**FIGURE 5. HIGH-POVERTY AID IN WISCONSIN, 2007–2015**

(with 6.6 percent of the total cost going to the City of Milwaukee). The combination of high-poverty aid and the lowered state aid reduction resulted in MPS paying $7.4 million less in MPCP costs between 2008–2009 ($47.3 million) and 2010–2011 ($39.9 million; see Figure 1). The 38.4 percent MPS contribution continued until the 2013–2014 school year.

In 2013, the legislature further reduced the MPS contribution to the MPCP (Wisconsin Act 20 § 1885g, 2013). This formula, which is still in place, reduces the MPS contribution by 3.2 percent each year. Under the timeline of the current policy, the MPS contribution will be zero by the 2025–2026 school year. This decision by the legislature mirrors a recommendation made by Costrell (2010), in which elimination of the funding flaw—by which Milwaukee taxpayers have been shouldering the primary financial burden of the MPCP—will end up redistributing the financial savings of the program to all stakeholders, not just state taxpayers. One of Costrell’s (2010) policy recommendations for eliminating the funding flaw was to pay for the program from the state general fund, which achieves the same amount of savings but evenly distributes the costs and benefits of the program across the state. The changes made by Wisconsin Act 20, if they remain unmodified by future legislation, will in time reach this recommended change.

**Racine Parental Choice Program**

The MPCP paved the way for additional voucher programs in Wisconsin. The 2011 RPCP was the result of a legislative intent to expand voucher options to multiple districts other than Milwaukee; however, Racine was the only district to meet the criteria for participation in a voucher program (Wis. Stat. § 118.60(1)(am)). These criteria include: (1) having an equalized value per member of 80 percent or less than the statewide average; (2) having a shared cost per member of 91 percent or less than the statewide average; (3) being eligible to receive state aid as a “high-poverty school district” (Wis. Stat. § 121.136); and (4) being located in a “city of the 2nd class” (i.e., with a population between 39,000 and 149,000 residents). The legislature kept the statute’s wording open to include any district meeting the criteria in the future, instead of naming the program in statute as the MPCP had been named (Wis. Stat. § 118.60). Participation in the RPCP was originally capped at 250 students for the first year and 500 students for the second year; the statutes do not indicate a cap for any following years (Wis. Stat. §§ 118.60(2)(a)(8)(b)(1–2), 2011, amended 2015). State statutes published in 2011 specified that RPCP voucher awards be equal to MPCP awards and that, in the first two years of operation, the RPCP funding formula would be the same as MPCP: 38.4 percent paid for by a reduction in state equalization aid to Racine United School District (RUSD) and 61.6 percent paid for directly by the state general education fund (WDPI, 2011; Wis. Stat. § 118.60(4)(bg), 2011, amended 2015; Wisconsin Act 32 § 2571q, 2011). Like Milwaukee, RUSD was permitted to make up for its lost equalization aid by increasing the local property tax levy. The local aid reduction/taxpayer contribution to the RPCP was a short-lived policy, however; in 2013, the state changed the funding mechanism for the RPCP and took on the full burden of funding the program (WDPI, 2013).

**Wisconsin Parental Choice Program**

In Wisconsin’s 2013–2015 biennial budget, Governor Walker attempted to expand the criteria for eligible school districts beyond the criteria outlined in the previous budget bill (see RPCP criteria). The proposed updated criteria were (1)
a minimum of 4,000 students in the district and (2) at least two district schools receiving one of the two lowest school report card ratings (WDPI, 2013). The Joint Finance Committee rejected this proposal, instead creating a separate, statewide program expansion. The statewide program’s income eligibility requirements were much stricter than for either the MPCP or RPCP. To be eligible, families could not make more than 185 percent of the federal poverty threshold; however, like the other programs, income eligibility only needed to be met in the first year (WDPI, 2013). From the outset, the statewide program has been funded directly from the state general purpose revenue fund. In 2013–2014, the estimated cost of the statewide program was $3.2 million (approximately 500 students), and in 2014–2015, the estimated cost was $7.4 million (approximately 1000 students).

**Recent Changes to All Programs**

In 2015, the DPI, Governor Walker, and the legislature proposed some significant changes to funding for the Parental Choice Programs. The DPI proposed that, like the RPCP and WPCP, the state fully fund the Milwaukee program starting in 2016–2017 instead of relying on local tax levies. According to the most recent budget update (WDPI, 2015b), that request was not approved. The governor proposed a change in the funding scheme for the RPCP and WPCP which would shift some of the funding burden on to local districts by funding future students with money from state general school aids. Students enrolling prior to 2015–2016 would be fully funded by state general purpose revenues, and students enrolling for the first time in 2016 or after would be funded out of the state aid award going to their district of residence. Governor Walker’s aid formula proposed: (a) summing the average equalization aid multiplied by the number of incoming choice pupils from each resident school district and then (b) dividing that pooled sum by the total number of incoming choice pupils for that year (WDPI, 2015b). The Joint Finance Committee accepted the governor’s proposal with the caveat that “incoming pupils” could still be counted for revenue limit purposes in their district of residence. However, the committee also stated that students’ districts of residence would not be permitted to levy additional taxes in order to make up for the loss of state aid (WDPI, 2015b).

These changes have been coded as Wis. Stat. § 118.60(4d)(b). For fiscal year 2015–2016, a December 2015 DPI spreadsheet (WDPI, 2015a) estimated the financial impacts of the changes on each district. In each district, the difference between the estimates for aid reduction and revenue limit exemptions equals the amount of additional local levy revenue that a district can raise—but a district can raise up to the increased revenue limit minus the total aid reduction for incoming program participants. Another way of calculating the amount that a district can raise in local money is the difference between the per-pupil maximum allowable revenue and the amount of a single voucher (WDPI, 2015a). With these changes in the 2015 biennial budget, it appears that over the next several years, Wisconsin will increasingly take on the funding burden for the MPCP, but will increasingly shift the funding burden for RPCP and WPCP students to their respective districts. These funding decisions for the RPCP and WPCP are interesting considering the apparent desire to shift the funding burden away from the local district in the MPCP.

**Impact on State and Local Budgets**

In Milwaukee, the enrollment cap was originally one percent of all MPS students, equaling approximately 930 students (see Figures 6 and 7). In 1993, the cap was raised to 1.5 percent (Wisconsin Act 16 § 2300, 1993; approximately 1,400 students), to seven percent in 1995–1996, and to 15 percent in 1996–1997 (Wisconsin
Act 27 § 4003, 1995; 15 percent of Milwaukee’s membership represents approximately 15,000 students). Wisconsin Act 125 in 2005 increased the cap to 22,500 students. In 2011, Act 32 ended the enrollment cap altogether. The RPCP was originally capped at 250 students in 2011–2012 (out of a total enrollment of 21,310), expanded to 500 in 2012–2013 (out of a total enrollment of 21,322), and not capped in 2013–2014 onward (Wis. Stat. §§ 118.60(2)(a)(8)(b)(1–2), 2011, amended 2015). In the WPCP, the first-year cap was 500 and the second-year cap was 1000, and no more than one percent of any district’s total membership could participate (Wis. Stat. § 118.60(2)(be), 2013, amended 2015). From 2015–2017, the WPCP enrollment cap for each district would be equal to no more than one percent of the district’s prior year total enrollment. Starting in 2017–2018, the enrollment cap for each district will increase by one percentage point until it reaches ten percent; after that point, there will be no enrollment cap for individual districts in the statewide program (WDPI, 2015b; Wis. Stat. § 118.60(2)(be)). This ten-year incremental increase in enrollment cap should allow local districts to adjust to the potential loss of students to the voucher program; elimination of the cap after ten years, however, may result in a stark increase in voucher use and a decrease in local education funds. On the other hand, the future demand for vouchers and supply of voucher schools and seats are unknowns.

**Fiscal Accountability and Reporting**

Of all voucher programs across the nation, Wisconsin voucher programs have the strongest statutory financial accountability measures. As early as 1995, participating voucher schools have been required to meet “uniform financial

---

**FIGURE 6. MPS AND MPCP ENROLLMENT, 1990–2015**

Sources: WDPI (n.d.e, n.d.h).
FIGURE 7. ENROLLMENT CAP AS PERCENTAGE OF TOTAL DISTRICT ENROLLMENT IN MILWAUKEE AND RACINE


accounting standards⁹ as well as submit an independent financial audit by a certified public accountant each year (Wisconsin Act 27, 1995; Wis. Stat. § 118.60(7)(am)(2m); Wis. Stat. § 119.23(7)(am)(2m)).⁹ As of 2003, the superintendent of public instruction may terminate a voucher school’s participation if the school violates any of the fiscal reporting requirements, including failure to provide required information or pay the audit fee (Wisconsin Act 155, 2003; Wis. Stat. § 118.60(10)(a); Wis. Stat. § 119.23(10)(a)). As of 2005, schools must be accredited by an approved agency (Wisconsin Act 125, 2005; Wis. Stat. § 118.60(2)(a)(7); Wis. Stat. § 119.23(2)(a)(7)). The state also requires that a voucher school representative pass a “fiscal management training program” before the school can participate in a voucher program (Wis. Stat. § 118.60(7)(d)(3); Wis. Stat. § 119.23(7)(d)(3)), and the school must be able to show “evidence of sound fiscal and internal control practices, as prescribed by the department by rule” (Wis. Stat. § 118.60(7)(am)(2m)(b); Wis. Stat. § 119.23(7)(am)(2m)(b)). As of 2009, schools intending to participate in the voucher programs must pay a nonrefundable fee that covers the cost of an audit of the financial information submitted by each school (Wisconsin Act 28, 2009; Wis. Stat. § 118.60(2)(a)(3); Wis. Stat. § 119.23(2)(a)(3)). As of changes to the 2013–2014 statutes, participating schools must also submit a budget several months before the school year begins, including such details as monthly cash flow, anticipated enrollment, and alternative funding sources in the case of lower than anticipated enrollment (Wis. Stat. §

⁹ See also Wis. Admin. Code, Chapter PI 35 (published under Wis. Stat. § 35.93). Financial Information Report data from the DPI audits are published by the Wisconsin DPI (n.d.g).
Despite the fact that financial accountability measures have been in place in Wisconsin for many years, several fiscal accountability issues regarding Wisconsin’s voucher programs have been brought to light by Wisconsin news outlets. In 2005, there was a critical investigation of the MPCP by the Milwaukee Journal Sentinel (Borsuk & Carr, 2005; Nelsen, 2012), and a 2014 online article called attention to payments made to voucher schools which subsequently were removed from the program (Beck, 2014). However, there are few publicly available data regarding the details of these investigations.

**Conclusion**

Wisconsin’s long history with voucher programs and numerous funding policy changes present a data-rich case with unique elements. Most notably, the “funding flaw” in the Milwaukee program’s funding mechanism indicates a governance issue—Milwaukee taxpayers are disproportionately burdened, but state taxpayers, as a whole, experience a savings and have no incentive to fix the flaw. The Racine program and statewide program, and the gradual increase and eventual elimination of enrollment caps in those programs, are fully funded by the state’s general fund and do not have the same funding flaw as Milwaukee. As the RPCP and WPCP evolve, comparing the funding mechanisms and political support of those programs to the MPCP may yield useful insights for interested stakeholders. In order to further understand how Wisconsin’s voucher programs compare to our other cases, we recommend that readers explore the cross-case review and other case profiles.

**Acknowledgements**

The authors would like to thank CEEP staff for their assistance: Rebekah Sinders for formatting, Stephen Hiller for fact checking, and Cate Racek for final edits and proofing. We would also like to thank Michael Goetz, Executive Director of Research on Social and Educational Change (RSEC), for his careful review and feedback. Finally, we would like to thank Anne-Maree Ruddy, Director for Education Policy and Senior Research Associate at the Center for Evaluation & Education Policy, and John Hitchcock, Director, Center for Evaluation & Education Policy, for their document review and editorial suggestions.

**Suggested Citation**


**About the Authors**

Molly S. Stewart (stewarmo@indiana.edu) is a Research Associate at the Center for Evaluation & Education Policy. Her research interests are in K–12 state and federal policy design, implementation, and monitoring, as well as financial and legal aspects of public education.

Jodi S. Moon (jsmoon@indiana.edu) is a doctoral candidate in Education Leadership and Policy Studies (ELPS) at Indiana University and a graduate assistant at the Center for Evaluation & Education Policy; she has a minor in Public Policy from the Indiana University School of Public and Environmental Affairs (SPEA). Her research interests include school choice and other reform measures, issues of equity and the achievement gaps in education, and teacher evaluation.
References


*Davis v. Grover*. 166 Wis.2d 501, 480 N.W.2d 460 (Wis. 1992).


Wis. Admin. Code chapter PI 35.

Wis. Stat. § 35.93

Wis. Stat. § 118.60 (2011)

Wis. Stat. § 118.60

Wis. Stat. § 119.23


Wisconsin Const. Ann. art. X


