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(FORM UPDATED: 08/11/2010)

WISCONSIN STATE LEGISLATURE ... PUBLIC HEARING - COMMITTEE RECORDS

2007-08

(session year)

Joint

(Assembly, Senate or Joint)

Committee for Review of Administrative Rules...

COMMITTEE NOTICES ...

- Committee Reports ... **CR**
- Executive Sessions ... **ES**
- Public Hearings ... **PH**

INFORMATION COLLECTED BY COMMITTEE FOR AND AGAINST PROPOSAL

- Appointments ... **Appt** (w/Record of Comm. Proceedings)
- Clearinghouse Rules ... **CRule** (w/Record of Comm. Proceedings)
- Hearing Records ... bills and resolutions (w/Record of Comm. Proceedings)
(**ab** = Assembly Bill) (**ar** = Assembly Resolution) (**ajr** = Assembly Joint Resolution)
(**sb** = Senate Bill) (**sr** = Senate Resolution) (**sjr** = Senate Joint Resolution)
- Miscellaneous ... **Misc**

* Contents organized for archiving by: Stefanie Rose (LRB) (August 2012)

Jim Doyle
Governor

Roberta Gassman
Secretary



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State of Wisconsin
Department of Workforce Development

Rule Analysis for Legislative Review

Proposed Rules Relating to Child Care Rates
DWD 56.06 (1)
CR 08-009

Basis and Purpose of the Proposed Rules

The rule provides that the reimbursement rates paid to child care providers by the Wisconsin Shares child care subsidy program will not be adjusted for 2008 and 2009, and the rates effective on December 31, 2006, will remain in effect. This reflects legislative intent expressed in the funding levels for child care assistance in 2007 Wisconsin Act 20. A corresponding emergency rule that was effective January 1, 2008, provides that rates will not be increased for 2008.

Public Hearing Summary

A public hearing was held on March 10, 2008. A summary of the hearing comments and the Department's responses is attached.

Response to Legislative Council Staff Recommendations

The Department's response is attached.

Small Business Regulatory Review Board

The policy of freezing child care rates does not have a significant economic impact on small businesses that are child care providers statewide. Due to interest expressed in the impact of freezing child care rates by the Small Business Regulatory Review Board in 2007, the Department submitted an analysis of this rule implementing the 2008-2009 rate freeze for review under s. 227.14 (2g), Stats. The Board acknowledged receipt of the Department's analysis and the Chair thanked the Department for providing the Board with the opportunity to understand the Department's position regarding the economic impact that the rule will have on small businesses.

Department Contacts

Laura Saterfield
Section Chief
Child Care Section
266-3343

Elaine Pridgen
Administrative Rules Coordinator
Office of Legal Counsel
267-9403



**State of Wisconsin
Department of Workforce Development
Division of Family Supports**

CHILD CARE RATES

DWD 56.06 (1)

The Wisconsin Department of Workforce Development proposes to amend s. DWD 56.06 (1) (a) 1. and to create s. DWD 56.06 (1) (a) 1.r., relating to child care rates.

Analysis Prepared by the Department of Workforce Development

Statutory authority: Sections 49.155 (6) and 227.11 (2), Stats.

Statutes interpreted: Section 49.155 (6), Stats.

Explanation of agency authority. Section 49.155 (6), Stats., provides that, subject to review and approval by the department, each county shall establish maximum reimbursement rates for child care services provided to eligible individuals by licensed and certified child care providers. Each county shall set the rate for licensed providers so that at least 75% of the number of places for children within the licensed capacity of all child care providers in the county can be purchased at or below that maximum rate. The maximum reimbursement rate for Level I certified providers may not exceed 75% of the rate established for licensed providers, and the maximum reimbursement rate for Level II certified providers may not exceed 50% of the rate established for licensed providers.

Summary of the proposed rule. Under s. DWD 56.06, the Department or each county must survey all licensed providers each year to determine the child care prices they charge the general community. The county or tribal agency annually sets maximum reimbursement rates based on the survey, unless the Department sets multi-county rates. The maximum rate for licensed providers is set so that at least 75% of the number of places for children within the licensed capacity of all child care providers in the county can be purchased at or below that maximum rate. Separate maximum rates are set for licensed group child care centers, licensed family child care centers, Level I certified family child care providers, and Level II certified family child care providers. Separate maximum rates are also set for children in various age groupings. The current rates are multi-county rates set by the Department in 2006 under s. DWD 56.06 (1) (a) 1.

Prior to 2007, the adjusted rates based on the annual survey have generally become effective January 1 of the new year. The child care rates were not adjusted in January 2007 due to a projected SFY 2007 budget shortfall.

2007 Wisconsin Act 20 reflects that the child care rates will not be increased for the 2008-2009 biennium. This rule provides that the rates will not be adjusted for 2008 and 2009, and the rates effective on December 31, 2006, will remain in effect. A corresponding emergency rule that was effective January 1, 2008, provides that rates will not be increased for 2008.

Summary of factual data and analytical methodologies. The Governor's proposed child care budget included numerous cost containment strategies, including the rate freeze. (Legislative Fiscal Bureau Budget Paper #891, May 22, 2007) The Legislature added \$65 million to the child care budget above the Governor's proposal and deleted or modified many of the Governor's other cost containment proposals. The freeze on child care rates was not changed and is included in 2007 Wisconsin Act 20.

Summary of related federal regulations. Under 45 CFR 98.43, a state must certify that state payment rates for the provision of child care services funded under the Child Care and Development Fund are sufficient to ensure equal access to child care services for eligible families as families not eligible for child care assistance. At a minimum, the state must show that it considered 3 key elements in determining that its child care program provides equal access for eligible families: 1) Adequate payment rates based on a local market rate survey conducted no earlier than two years prior to the effective date of the current plan; 2) Choice of the full range of categories and types of providers; and 3) Affordable copayments.

In the commentary issued with the regulation, the Administration for Children and Families notes that rates established at least at the 75th percentile of the market rate would be regarded as providing equal access. Under the former title IV-A child care program, states were required to set rates at this level. (63 FR 39936, 39959, July 24, 1998)

Comparison with rules in adjacent states. A 2007 study by the National Women's Law Center, entitled *State Child Care Assistance Policies 2007: Some Steps Forward, More Progress Needed* compared state 2007 reimbursement rates to market rates for child care centers. The study found that Wisconsin was one of 9 states that had reimbursement rates at or above the 75th percentile of the market rate in 2007 and one of 22 states that had reimbursement rates at or above the 75th percentile of the market rate in 2001.

Michigan. Reimbursement rates have not been increased since 1997. Rates in 2007 were at the 75th percentile of 1996 market rates. In Wayne County, the percentage difference between the state rate and the 75th percentile of the market rate was -42% for center care of a 4-year-old and -46% for care of a one-year-old.

Minnesota. In Hennepin County, the percentage difference between the state 2007 rate and the 75th percentile of the market rate was -9% for center care of a 4-year-old and -10% for care of a one-year-old.

Illinois. In Cook County, the percentage difference between the state 2007 rate and the 75th percentile of the market rate was -35% for center care of a 4-year-old and -28% for care of a one-year-old.

Iowa. The percentage difference between the statewide 2006 rate and the 75th percentile of the market rate was -10% for center care of a 4-year-old and -7% for care of a one-year-old.

The National Women's Law Center study *State Child Care Assistance Policies 2007: Some Steps Forward, More Progress Needed* is available at <http://www.nwlc.org/pdf/StateChildCareAssistancePoliciesReport07web.pdf>.

Effect on small business. The emergency and permanent rules are merely implementing the policy and funding provided for the child care subsidy program in 2007 Wisconsin Act 20. The policy of freezing child care rates does not have a significant economic impact on small businesses that are child care providers statewide. Due to interest expressed in the impact of freezing child care rates by the Small Business Regulatory Review Board in 2007, the Department is submitting an analysis of the 2008 rules implementing the rate freeze for review under s. 227.14 (2g), Stats.

Analysis used to determine effect on small businesses. The funding provided for the child care subsidy program under 2007 Wisconsin Act 20 is based on the assumption that child care rates will not be increased for the 2008-2009 biennium.

The child care subsidy represents an estimated 21 percent of child care revenues received by child care providers. In state fiscal year 2008, the estimated cost avoidance of not increasing rates is \$14.2 million, which is 4.2% of program funding. This is a .9% total impact in lost revenue growth to child care providers statewide. In state fiscal year 2009, the estimated cost avoidance of not increasing rates is \$21.3 million, which is 6.0% of program funding. This is a 1.3% total impact in lost revenue growth to child care providers statewide.

Further analysis of the effect of freezing rates on certain regions of the state may be found in the Department's submission to the Small Business Regulatory Review Board. This document may be obtained from the <http://adminrules.wisconsin.gov> web site or by contacting Elaine Pridgen, DWD Small Business Regulatory Coordinator, at elaine.pridgen@dwd.state.wi.us or (608) 267-9403.

Fiscal effect. By not increasing the maximum county rates reimbursed to child care providers for the Wisconsin Shares child care subsidy program, the Department will avoid the increased cost of using the rates based on the latest provider survey. By comparing the current rates used for reimbursement versus the rates that would otherwise go into effect and then annualizing the results, it is estimated that the Department will realize about \$14,200,000 in avoided costs in direct child care subsidies on a full-year annualized basis for State Fiscal Year 2008 and \$21,300,000 in avoided costs for State Fiscal Year 2009, but current-year appropriations are still anticipated to be fully expended.

Agency contact person. Laura Saterfield, Child Care Section Chief, laura.saterfield@dwd.state.wi.us, (608) 266-3443.

Place where comments are to be submitted and deadline for submission. Comments may be submitted to Elaine Pridgen, Office of Legal Counsel, Dept. of

Workforce Development, P.O. Box 7946, Madison, WI 53707-7946; fax (608) 266-1784, or elaine.pridgen@dwd.state.wi.us. The comment deadline is March 11, 2008.

SECTION 1. DWD 56.06 (1) (a) 1. is amended to read:

DWD 56.06 Establishing county and tribal agency child care rates. (1)

ESTABLISHMENT OF MAXIMUM RATES. (a) *Responsibility*. 1. Except as provided in subd. 1m., 1r., or 2., a child care administrative agency shall annually set child care rates in accordance with the policies and procedures set out in this section unless the department sets maximum rates for a multicounty area which includes the particular county or tribal area.

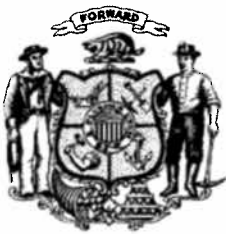
SECTION 2. DWD 56.06 (1) (a) 1r. is created to read:

DWD 56.06 (1) (a) 1r. Notwithstanding subd. 1., the department shall set child care rates for the years 2008 and 2009 to be the same as the rates in effect on December 31, 2006.

SECTION 3. EFFECTIVE DATE. This rule shall take effect the first day of the month following publication in the Administrative Register as provided in s. 227.22 (2) (intro.), Stats.



WISCONSIN STATE LEGISLATURE



**Department of Workforce Development
Hearing Summary**

**Proposed Rules Relating to Child Care Rates
DWD 56.06 (1)
CR 08-009**

A public hearing was held in Madison on March 10, 2008.

141 people commented or registered against the proposed rules

0 commented in support of the proposed rules

The following commented or registered against the proposed rules:

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|---|--|
| 1. Dave Edie, Early Education Policy Analyst
Wisconsin Council on Children and Families
Madison | 2. Ruth Schmidt, Executive Director
Wisconsin Early Childhood Association
Madison |
| 3. Daithi Wolfe, Coordinator
Bright & Early Public Education Campaign
Madison | 4. Wendy Rakower, Executive Director
Red Caboose Day Care Center
Madison |
| 5. Rebecca Ebbott, parent
Madison | 6. Tammy Hammell, Regional Vice President
Knowledge Learning Corporation (owner of KinderCare)
Wauwatosa |
| 7. Alex Scott, Director
KinderCare
Monona | 8. Jill Schlag, Director
KinderCare
Neenah |
| 9. Faye Manley, Director
KinderCare
New Berlin | 10. Jaclyn Orozio, Director-in-Training
KinderCare
Greendale |
| 11. Jennifer Costa, Director
KinderCare
Greenfield | 12. Annette Peters, Director
KinderCare
Kimberly |
| 13. Kelly Grohall, Director
KinderCare
West Allis | 14. Jeani Meehan, Director
KinderCare
Madison |
| 15. George Hagenauer, Acting Director
4-C Community Coordinated Child Care, Inc.
Madison | 16. Brenda Danielczak, provider
Merrill |
| 17. Silke O'Donnell
AFSCME
Madison | 18. Genniene Lovelace-Michel
AFSCME
Sauk City |

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|---|-----------------------------------|
| 19. Oma Vic McMurray
Bridges Child Care
Madison | 20. Susanne Hoesler
Madison |
| 21. Venus Childs
Kenosha | 22. Carrie Palmer
Milwaukee |
| 23. Tee White
Milwaukee | 24. Deborah Tofte
Stoughton |
| 25. Rosalind Hawkins
Milwaukee | 26. Tamara Larson
Cameron |
| 27. Lori Schweiger
Superior | 28. Myrna Tirado
Racine |
| 29. Sarah Standaert
Glenwood City | 30. Heather Long
Milwaukee |
| 31. Alleen Scott
Milwaukee | 32. Betty Morgan
Milwaukee |
| 33. Pam Lane
Manitowoc | 34. Terrie Stinski
Shawano |
| 35. Dora Martinez
Milwaukee | 36. Marjorie Nicholson
Madison |
| 37. Martha Parker
Milwaukee | 38. Barbara Kelley
Milwaukee |
| 39. Taleka Saffold
Milwaukee | 40. Lola Sailer
Cambria |
| 41. LaQuetta Clipps
Milwaukee | 42. Martha Jean Gray
Milwaukee |
| 43. Yolanda McFadden
Milwaukee | 44. Elijah Shaw
Milwaukee |
| 45. Irma Johnson
Milwaukee | 46. Becki Schillinger
Ashland |
| 47. Georgette Bruhn
Siren | 48. Roxann Zastrow
Algoma |
| 49. Sherlon Butler
Milwaukee | 50. Sheryl Sabur
Kenosha |
| 51. Norma Yera
Milwaukee | 52. Susan Kringle
Rice Lake |
| 53. Mary Killins
Milwaukee | 54. Nancy Weaver
Oregon |

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| 55. Cassandra Butcher
Madison | 56. Shauna Schmidt
Appleton |
| 57. Debbie Marks
Monona | 58. Angelia Langston
Milwaukee |
| 59. Sue McNamara
Monona | 60. Janice Fletcher
Milwaukee |
| 61. Gena Kraemer
West Allis | 62. Sasha Allen
Milwaukee |
| 63. Christine Gerke
Tomah | 64. Patricia Henning
Madison |
| 65. Stacey Martinez
Manitowoc | 66. Tina Williams
Milwaukee |
| 67. Betty Ross
Milwaukee | 68. Marie Woodruff
Milwaukee |
| 69. Tammy Schultz
Brookfield | 70. Sally Rodriguez
Milwaukee |
| 71. Carla McCluster
Beloit | 72. Blanca Cordero
Milwaukee |
| 73. Marlene Sylvester
Eau Claire | 74. Tammy Dannhoff
Oshkosh |
| 75. Heather Burbank
Altoona | 76. Beth Winsand
Alma |
| 77. Wendi Lanou
Mosinee | 78. Katherine Johnson
Almond |
| 79. Shelby Weber
Beaver Dam | 80. Barbara Bolter
Janesville |
| 81. Marie Mueller
Baraboo | 82. Connie Lent
Madison |
| 83. Jerrica Bluntson
Milwaukee | 84. Pam Wunningham
Rice Lake |
| 85. Valerie Steger
Berlin | 86. Paolor Yang
Milwaukee |
| 87. Lori Whitehead
Viroqua | 88. Zeanie Henderson
Milwaukee |
| 89. Berdina Howard
Milwaukee | 90. Catherine Zabel
Fond du Lac |

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|-----------------------------------|-------------------------------------|
| 91. Johnneice Jones
Milwaukee | 92. Jolene Ibeling
Cambridge |
| 93. Alisha Jordan
Milwaukee | 94. Julie Canik
Park Falls |
| 95. Elizabeth Ramos
Elkhorn | 96. Angela Gomez-Mendez
LaCrosse |
| 97. Stacey Johnson
Madison | 98. Kay Manske
Hubertus |
| 99. Belinda Whitley
Milwaukee | 100. Azil Ferguson
Madison |
| 101. Traci Frisque
Appleton | 102. Dorran Hiller
Mercer |
| 103. Joann Burk
Rosholt | 104. Stephanie Colvin
Watertown |
| 105. Tracy Hartman
Stoughton | 106. Peggy Rainbow
Madison |
| 107. Saprina Johnson
Milwaukee | 108. Catherine Junior
Milwaukee |
| 109. Katie Burzynski
Stanley | 110. Karen Brendemihl
West Allis |
| 111. Amanda VonKaenel
Monroe | 112. Wanda Key
Milwaukee |
| 113. Linda Acevedo
Kenosha | 114. Pamela Monk
Milwaukee |
| 115. Irene Alexander
Madison | 116. Sheila Strong
Milwaukee |
| 117. Denise Mirkin
Madison | 118. Denita Sublett
Milwaukee |
| 119. Kevin Kaleck
Kenosha | 120. Cheryl Wagner
Monroe |
| 121. Maaina Mack
Madison | 122. Cindy Ruland
Reedsburg |
| 123. Katy Mattison
Eau Claire | 124. Jillene Johnson
Superior |
| 125. Katherine Bass
Marshfield | 126. Peggy Neau
Pleasant Prairie |

127. Dorenda Heflin
Milwaukee

129. Karen Metcalf
Hayward

131. Florida Willis
Madison

133. Delores Neal
Milwaukee

135. Liz Holloway
Racine

137. M. Berg
Mondovi

139. Patricia Hoffman
Wisconsin Rapids

141. Linda Yarbrough
Racine

128. Jolene Genett
Appleton

130. Julie Cox
Brodhead

132. Corinne O'Neill
Horicon

134. Amanda McManus
Rice Lake

136. Stacy Allen
Kenosha

138. Susan Pawlak
Stevens Point

140. Tanya Lockett
Milwaukee

1. Wisconsin Council on Children and Families

We understand that freezing child care rates through the biennium was part of the budget deal that added \$69 million to the Wisconsin Child Care Subsidy Program. So DWD 56.06 (1) is implementing the intent of the budget. However, we wanted to comment on the negative effect of this policy on child care providers and parents. The cumulative impact of frozen rates year after year is having serious effects on child care providers and on low-income families, who are often charged for the costs not covered by the rates.

Child care programs are a major part of the state's infrastructure supporting work and the economy. We urge state leaders to find a way to fairly compensate child care providers serving some of our most vulnerable children as soon as possible, hopefully tied to quality standards. The combination of this policy, the new copayment policy required by the federal government, and the reinstatement of the payment for absences policy is causing serious problems for programs across the state trying to meet the child care and early learning needs of children and families.

2. Wisconsin Early Childhood Association

We oppose the rule freezing child care subsidy rates through 2009 and request instead that the state shore up Wisconsin Shares in the budget repair bill. The Governor, DWD, and WECA share the goal of improving the quality of services offered to young children and their families.

We can't have both good quality care and cheap care. Recently there have been news stories about violations of child care licensing rules. The National Association of Child Care Resource and Referral Agencies ranked Wisconsin 47th in the nation in oversight of child care centers. There is no way to maintain or improve quality when subsidy revenue has been frozen two years and is proposed to be frozen two more years.

Child care is one of the lowest income industries in the state yet provides a service that supports the economic backbone of Wisconsin. Without child care providers, literally hundred of thousand of parents wouldn't be able to work. In Wisconsin, 71% of children under 6 have all available parents the workforce, the 4th highest in the nation.

A rate freeze may contribute to erosion of quality care, higher turnover of child care providers, and decreased access for low income parents who need child care to maintain employment. Early childhood care and education is necessary for a stable workforce and is a critical piece of sound economic development policy.

3. Bright and Early Public Education Campaign

Federal regulations require payment rates that are "sufficient to ensure equal access." The current rates clearly do not meet this standard. Wisconsin Shares is an efficiently-run program that faces increasing demand. I would like our Legislature to prioritize Wisconsin Shares and take responsibility for fully funding it. Fair taxation would be a great place to start. Close the Las Vegas loophole and renew the inheritance tax. I am also opposed to the failed UU50 policy.

4. Red Caboose Day Care Center

Red Caboose's mission since its inception in 1972 has been to offer high quality child care to all children, regardless of income. The freeze effectively increases the parent copayment every year. This is a burden that neither the low-income families nor our organization can bear. It

threatens our ability to serve low income families. I urge you to raise the reimbursement to meet the market rate in Dane County and not to reinstate the under-utilization policy.

5. Parent with child at Red Caboose

I oppose the rate freeze because I cannot afford my copayment to get any higher. Many other parents have moved their children to programs with a lower copayment, but I am very happy with the quality of care my daughter receives at Red Caboose and cannot consider moving her.

6 to 14. Regional VP of Knowledge Learning Corporation (owner of KinderCare) and KinderCare directors

Knowledge Learning Corporation operates 59 KinderCare and Knowledge Beginnings early care and education center in Wisconsin. Our centers employ 1,400 Wisconsinites, contribute \$37 million each year to the state's economy, and provide early care and education to approximately 3,000 children every day.

Nearly half of the children we serve in Wisconsin are from low-income families. This is a higher percentage of low-income children than in any of the other 37 states in which we operate. Our ability to serve such a large proportion of low-income families is directly related to Wisconsin's exemplary record of providing fair reimbursement to providers. This proposed freeze, particularly on top of a freeze in 2007, threatens Wisconsin's leadership role in child care and puts our state on a slippery slope to mediocrity.

The freeze does have a significant economic impact on some providers. While state subsidies may average 21% of provider revenue, they are 50% in my company and 90% in some other centers.

In addition, we strongly oppose a return to UU50 and also encourage the state to process authorizations more quickly.

Given the high rate of return on investment in high quality early childhood education, we must do all we can to minimize cuts. When and if cuts have to be made, it is better to provide full reimbursement and high quality early care and education to a smaller number of very disadvantaged children than to spread the funds more thinly and provide lower quality care to a larger number of children.

15. 4-C Madison

The rate freeze undermines the existing quality structure that pays higher rates for accredited care. Accredited child care programs lose the most because they have the highest rates and the freeze increases the gap between what the state pays and the cost of the accredited care.

A rate freeze decreases options for low income parents and likely causes higher rates for both subsidy and fee paying parents.

The rate freeze is delaying the problem. When rates are finally increased, the increase will be higher than in the case of a gradual increase because the private market will have had larger than normal increases to make up for the losses in the subsidy system.

16. Provider

Don't put budget fix on shoulders of providers. To get money for the child care budget, the state should do the following:

- Count child support as income when determining eligibility.
- Improve program integrity. County workers approve anyone for any amount of hours.
- Close the horrible child care programs.

17 to 141. AFSCME Family Child Care Providers and Supporters

17. I began my child care program 15 years ago. Until recently, I dedicated my business to serving both Wisconsin Shares and private-pay clients. In the past few years Wisconsin Shares has taken a turn for the worse. I now have two children on subsidy in my program and that's because they are my great nieces. Providers accepting subsidy families have had the following cuts over the past few years.:

- Regional rates, causing decreased payments in Dane County.
- Elimination of enrollment fees.
- Increase in parent copayments.
- Rate freeze.
- Reduction in maximum hours authorized.
- Elimination of two-week notice.
- Attendance-based payment when the authorization is underutilized by 50% or more

It's the State's job to fix the budget, but it shouldn't be on the backs of child care providers.

18. In the 7 years I have been a child care provider, I have seen significant increased expectations put on providers in licensing rules and standards. With these higher standards comes higher cost with maintaining a quality business. DWD compares Wisconsin rates to states surrounding us but Wisconsin has the highest standards put on providers. DWD is not considering this when comparing money standards. Providers' costs have gone up. The rate freeze will reduce quality care and mean fewer providers.

19. The rate freeze is destabilizing the child care industry and its workforce. The rate freeze, UU50 absence policy, increased copayment for families using certified providers, and regionalization of rates are collectively devastating child care programs. I have chosen to stop providing care for Wisconsin Shares children. I can no longer gamble and do business with the State even though I know children at high risk need dependable child care programs to support them.

20 to 141. The rate freeze has hurt family providers and it has hurt child care centers. Our business expenses have continued to rise, but our Wisconsin Shares reimbursement rates have remained flat. This has made it more difficult for us to provide quality child care. Some providers may choose to stop providing subsidized care or to reduce the number of subsidized children in their program in favor of more private-pay children. Providers in low-income areas may simply choose to stop providing child care.

The rate freeze has also made it more difficult for Wisconsin's low-income families to have access to quality care for their children.

I oppose this rule change and believe the rates should be adjusted upwards according to the results of the most recent market rate survey.

Department Response

The Department agrees that child care programs are a major part of the state's infrastructure supporting work and the economy. Early childhood care and education is a critical piece of sound economic development policy. Wisconsin has one the highest rates in the nation of all available parents of children under 6 in the workforce. Without child care providers, literally hundred of thousands of parents wouldn't be able to work. Wisconsin businesses need a stable workforce and child care is a crucial work support.

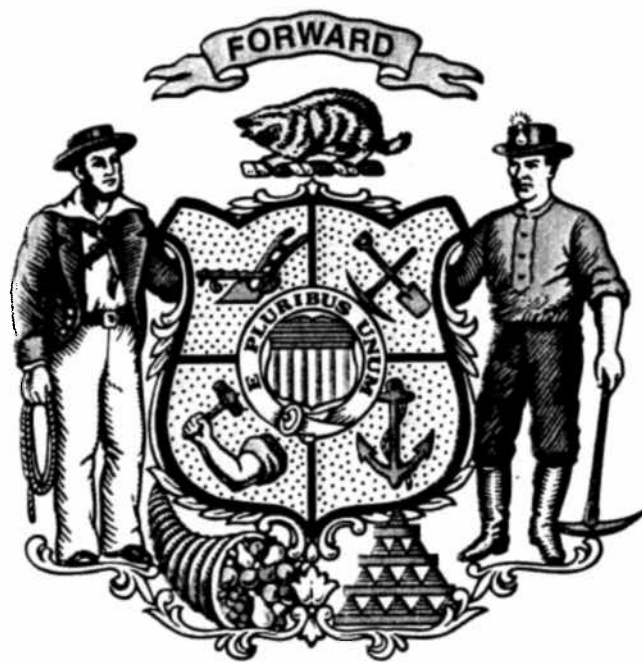
The Department also agrees that many studies have documented that investment in quality early childhood education has a high rate of return.

- Every \$1 invested in high quality early care and education programs for disadvantaged children saves as much as \$17 down the road with tangible results measured by lower crime rates, fewer teen parents, and higher individual earning and education levels. (Schweimhart, 2004).
- The 40-year longitudinal High/Scope Perry Preschool research in Michigan continues to prove that high-quality early learning experiences prepare children for success in school, work, and life. (Rolnick&Grunewald, 2003).
- The Abecedarian Project reported that low-income children who were enrolled in an intensive early care and education child care center as preschoolers had higher intellectual and academic gains through age 12 than non-enrolled children. The earlier the children were enrolled, the more enduring the gain. (Campbell & Ramey, 1994).
- The Chicago Child-Parent Center study, directed by Dr. Arthur Reynolds at the University of Wisconsin, found substantial economic benefits from a comprehensive early childhood program in the Chicago public schools. The study found that at the age of 20, participants were more likely to have finished high school than children who were not in the program. (Reynolds, 2001).
- National research indicates that quality child care programs, regardless of size, share certain defining characteristics. Quality indicators include director and teacher qualifications, learning environments and curricula, and professional practices. Findings from the *Cost, Quality and Child Outcomes Study (1995)* indicated that the quality of child care is related to staff-child ratios, staff education, wages, and administrators' experience, curriculum support, and teacher turnover.

We are proud that Wisconsin has one of the most generous child care assistance programs in the nation to help low-income families access care of the same quality as middle-income families. The National Women's Law Center study *State Child Care Assistance Policies 2007: Some Steps Forward, More Progress Needed* found that Wisconsin was one of 9 states that had provider reimbursement rates at or above the 75th percentile of the market rate in 2007.

Over the past 6 years, there has been a 29% increase in the number of children enrolled in the Wisconsin Shares program with essentially flat federal funding. The number of children served in the most recent issuance was 57,034.

The current state budget provides \$340.6 million in SFY 08 and \$355.5 million in SFY 09 for child care assistance. These funding levels assume a rate freeze for the SFY 08-09 biennium. Without the rate freeze, the Wisconsin Shares program would have additional costs of \$14.2 million in direct child care subsidies on a full-year annualized basis for SFY 08 and \$21.3 million in SFY 09. Even with the rate freeze, the child care budget is facing a \$16.2 million budget shortfall by the end of SFY 08. In addition, published reports indicate that the state is facing a budget shortfall of up to \$650 million.





**WISCONSIN LEGISLATIVE COUNCIL
RULES CLEARINGHOUSE**

Ronald Sklansky
Clearinghouse Director

Terry C. Anderson
Legislative Council Director

Richard Sweet
Clearinghouse Assistant Director

Laura D. Rose
Legislative Council Deputy Director

CLEARINGHOUSE REPORT TO AGENCY

[THIS REPORT HAS BEEN PREPARED PURSUANT TO S. 227.15, STATS. THIS IS A REPORT ON A RULE AS ORIGINALLY PROPOSED BY THE AGENCY; THE REPORT MAY NOT REFLECT THE FINAL CONTENT OF THE RULE IN FINAL DRAFT FORM AS IT WILL BE SUBMITTED TO THE LEGISLATURE. THIS REPORT CONSTITUTES A REVIEW OF, BUT NOT APPROVAL OR DISAPPROVAL OF, THE SUBSTANTIVE CONTENT AND TECHNICAL ACCURACY OF THE RULE.]

CLEARINGHOUSE RULE 08-009

AN ORDER to amend DWD 56.06 (1) (a) 1.; and to create DWD 56.06 (1) (a) 1. r, relating to child care rates.

Submitted by **DEPARTMENT OF WORKFORCE DEVELOPMENT**

02-01-2008 RECEIVED BY LEGISLATIVE COUNCIL.

02-21-2008 REPORT SENT TO AGENCY.

RS:AS

LEGISLATIVE COUNCIL RULES CLEARINGHOUSE REPORT

This rule has been reviewed by the Rules Clearinghouse. Based on that review, comments are reported as noted below:

1. STATUTORY AUTHORITY [s. 227.15 (2) (a)]
Comment Attached YES NO
2. FORM, STYLE AND PLACEMENT IN ADMINISTRATIVE CODE [s. 227.15 (2) (c)]
Comment Attached YES NO
3. CONFLICT WITH OR DUPLICATION OF EXISTING RULES [s. 227.15 (2) (d)]
Comment Attached YES NO
4. ADEQUACY OF REFERENCES TO RELATED STATUTES, RULES AND FORMS [s. 227.15 (2) (e)]
Comment Attached YES NO
5. CLARITY, GRAMMAR, PUNCTUATION AND USE OF PLAIN LANGUAGE [s. 227.15 (2) (f)]
Comment Attached YES NO
6. POTENTIAL CONFLICTS WITH, AND COMPARABILITY TO, RELATED FEDERAL REGULATIONS [s. 227.15 (2) (g)]
Comment Attached YES NO
7. COMPLIANCE WITH PERMIT ACTION DEADLINE REQUIREMENTS [s. 227.15 (2) (h)]
Comment Attached YES NO



WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

Ronald Sklansky
Clearinghouse Director

Richard Sweet
Clearinghouse Assistant Director

Terry C. Anderson
Legislative Council Director

Laura D. Rose
Legislative Council Deputy Director

CLEARINGHOUSE RULE 08-009

Comments

[NOTE: All citations to "Manual" in the comments below are to the Administrative Rules Procedures Manual, prepared by the Revisor of Statutes Bureau and the Legislative Council Staff, dated January 2005.]

1. Statutory Authority

Section 49.155 (6) (a), Stats., provides that a county must set the maximum child care reimbursement rate so that at least 75% of the number of places for children within the licensed capacity of all child care providers in that county can be purchased at or below that maximum rate. Arguably, this provision will be violated if the maximum rate is set at the rate that was set in 2006. The implication of the rule's analysis is that the proposed rule complies with funding levels provided in 2007 Wisconsin Act 20. However, Act 20 does not modify the current law relating to setting maximum reimbursement rates for child care subsidies.



Department of Workforce Development
Response to Legislative Council Comments

Proposed Rules Relating to Child Care Rates
DWD 56.06 (1)
CR 08-009

Comment: Section 49.155 (6), Stats., provides that a county must set the maximum child care reimbursement rate so that at least 75% of the number of places for children within the licensed capacity of all child care providers in that county can be purchased at or below that maximum rate. The implication of the rule's analysis is that the proposed rule complies with funding levels provided in 2007 Wisconsin Act 20. However, Act 20 does not modify the current law relating to setting maximum reimbursement rates for child care subsidies.

Department response: The Department believes that s. 49.155 (6), Stats., only applies if counties and tribes are setting local rates. The statute refers to counties and tribes setting rates at the 75% level, subject to the Department's review and approval. Presumably, the Department's review and approval would consider available funding. Section DWD 56.06 (1) (a) 1. excludes department-set regional and statewide rates from the detail requirements for counties and tribes. Since the Department is setting regional rates, the 75% limit does not apply. Nonetheless, the Department believes that, within available funding, the Department should seek to maintain regional or statewide rates that meet the 75% guideline.

The Department believes that if s. 49.155 (6), Stats., did apply the rates established in 2006 would still be in compliance on a regional and statewide basis, given that the annual survey of the private market is approximate and the adjustment that would have occurred from 2006 to 2008 is relatively small in comparison to the uncertainty of the survey process. Shortcomings of the annual rate survey include the following:

- Response rates. Counties and tribes are actively encouraged to work for a response rate of at least 80 percent. However, there is a great deal of variability from county to county. In Milwaukee County, for 2005, 977 surveys were sent to family providers and 653 were returned for a response rate of 67 percent.
- Number of useable responses. Not all responses are eligible for inclusion in the rate survey. To be included, a response must indicate that at least 25 percent of children served are private pay. This requirement is intended to get at the private pay market, which is the price structure the program seeks to support. In 2005, of the 653 surveys returned from Milwaukee County family providers, only 108 met this threshold.
- Lack of verification that providers actually charge the rates they indicate on the survey. Providers have vested interest in overreporting rates to increase the maximum county rates and the Department has not invested funds in a

validation that could verify whether or not the provider-reported rates actually reflect the amounts charged private pay customers.

- Lack of verification that parents actually pay the rates that providers indicate on the survey. The program is intended to assist low-income working parents in accessing the same regulated care that moderate income parents can purchase. We do not know what moderate income parents are paying for child care.
- Concern that, in some areas of the state, the subsidy is such a large share of the market that the subsidy is actually setting the market rate and middle income parents cannot afford to buy regulated care in those markets.

In 1999, John Pawasarat and Lois Quinn of UW-Milwaukee's Employment and Training Institute indicated that subsidy rates were higher in Milwaukee, even without the co-payment, than providers were charging unsubsidized families. The study is named "*Impact of Welfare Reform on Child Care Subsidies in Milwaukee County: 1996-1999.*" Since then, maximum subsidy rates have increased regularly without reference to economic forces. There are a number of providers who serve only children on the subsidy. This phenomenon poses great challenges for the Department in surveying providers to find the true private market rate in Milwaukee County. It also leaves many concerned that moderate income parents are unable to purchase regulated child care in Milwaukee County. The 2006 average cost per subsidized child served for Milwaukee County was \$4,227.07, which is \$923.46 above the state average.



LRB or Bill No./Adm. Rule No.
DWD 56
Amendment No. if Applicable

FISCAL ESTIMATE
DOA-2048 N(R03/97)

ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

Subject
Administration of child care funds

Fiscal Effect

State: No State Fiscal Effect

Check columns below only if bill makes a direct appropriation
or affects a sum sufficient appropriation.

Increase Costs - May be possible to Absorb
Within Agency's Budget Yes No

Increase Existing Appropriation Increase Existing Revenues
 Decrease Existing Appropriation Decrease Existing Revenues
 Create New Appropriation

Decrease Costs

Local: No local government costs

1. Increase Costs
 Permissive Mandatory
2. Decrease Costs
 Permissive Mandatory

3. Increase Revenues
 Permissive Mandatory
4. Decrease Revenues
 Permissive Mandatory

5. Types of Local Governmental Units Affected:
 Towns Villages Cities
 Counties Others _____
 School Districts WTCS Districts

Fund Sources Affected

GPR FED PRO PRS SEG SEG-S

Affected Ch. 20 Appropriations
20.445 (md)

Assumptions Used in Arriving at Fiscal Estimate

By not increasing the maximum County rates reimbursed to child care providers for the Wisconsin Shares child care subsidy program, the Department will avoid the increased cost of using the rates based on the 2007 provider survey. By comparing the current rates used for reimbursement versus the rates that would otherwise go into effect and then annualizing the results, it is estimated that the Department will realize about \$14,200,000 in avoided costs in direct child care subsidies on a full-year annualized basis for State Fiscal Year 2008 and \$21,300,000 in avoided costs for State Fiscal Year 2009, but current-year appropriations are still anticipated to be fully expended.

Long-Range Fiscal Implications
None

Agency/Prepared by: (Name & Phone No.)
DWD/James Bates 266-6946

Authorized Signature/Telephone No.

James Bates 266-9427

Date

2/1/08





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Jim Doyle, Governor
Jack L. Fischer, A.I.A., Secretary

February 25, 2008

Secretary Roberta Gassman
Department of Workforce Development
PO Box 7946
Madison, WI 53707-7946

Dear Secretary Gassman:

On behalf of the Small Business Regulatory Review Board Chairman, I acknowledge his receipt of your letter regarding the Wisconsin Shares Care Subsidy Program proposed administrative rule. Chairman Rick Petershack wishes to thank you for providing the Small Business Regulatory Review Board with the opportunity to understand the department's position regarding the economic impact that the proposed rule will have on small business.

Sincerely,

A handwritten signature in black ink that reads "Carol Dunn". The signature is fluid and cursive, with a large initial "C" and a long, sweeping underline.

Carol Dunn, Small Business Ombudsman
Bureau of Entrepreneurship

Cc: Elaine Pridgen ✓

Department of Workforce Development
Secretary's Office
201 East Washington Avenue
P.O. Box 7946
Madison, WI 53707-7946
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State of Wisconsin
Department of Workforce Development
Jim Doyle, Governor
Roberta Gassman, Secretary

January 31, 2008

Mr. Richard E. Petershack, Chairman
Governor's Small Business Regulatory Review Board
c/o Wisconsin Department of Commerce Small Business Ombudsman
201 W. Washington Avenue, 5th Floor
Madison, WI 53707

Dear Mr. Petershack:

Please be advised that the Department is filing emergency and permanent rules freezing rates for the Wisconsin Shares Child Care Subsidy Program.

In 2007 Wisconsin Act 20, the biennial budget act, the Legislature provided funds for the Child Care Subsidy for the two years beginning July 1, 2007 and ending June 30, 2009. For each year included in the 2007-2009 budget, the Governor and Legislature based their estimates on a combination of factors. For each year included in the 2007-2009 budget, the Governor and Legislature assumed that provider rates would remain at their 2006 levels.

The emergency and permanent rules bring DWD 56 into compliance with Act 20.

I am sending you the following information due to your previous interest in the state's maximum rates for the Wisconsin Shares Child Care Subsidy.

- The purpose of the Wisconsin Shares Child Care Subsidy is to help low income working parents pay for child care so they can go to work.
- For efficiency reasons, the state has designed the subsidy system to directly reimburse providers for services provided to eligible families, rather than paying families to then pay providers.
- The amount of reimbursement is governed by available funds, program participation and program laws and policies.
- In 2006, the Department created 4 rate regions reflecting degree of urbanization.
- In 2007, the Department promulgated rules freezing rates at their 2006 level in view of a budget deficit. In our analysis of those rules, we indicated that the freeze did have an impact on small businesses, but did not meet the threshold of having a significant impact (a 5 percent change in revenue) for a significant number of small businesses (25 percent of Wisconsin small businesses in the child care field). At your request, we prepared and submitted a report on regional issues and impacts of the rate freeze.

In the current rule filings, we continue to believe that the rule does not meet the threshold of having a significant impact for a significant number of small businesses. Reasons for this assertion include:

1. The rule simply brings DWD 56 into compliance with 2007 Act 20.
2. The child care subsidy represents an estimated 21 percent of child care revenues in the state of Wisconsin. On a statewide basis, a rate freeze in the Wisconsin Shares Child Care Subsidy Program is a freeze on only 21 percent of child care revenues.
3. The estimated cost avoidance of \$14.2 million in State Fiscal Year 2008 and \$21.3 million in State Fiscal Year 2009 represents 4.2% and 6.0 % of the program funding.

The following is a more detailed analysis of the impact that the Act 20 budget policy regarding child care provider rate freezes might have on small businesses in Wisconsin.

Statewide versus regional impact of the Act 20 rate freeze

When we reported to you last year, you were particularly interested in regional impacts of the rate freeze.

Funds are provided for the program on a statewide basis, but spent locally. In 2006, the Department moved from setting county-by-county maximum rates to setting regional maximums based on degree of urbanization. Theoretically, each county in a rate zone would have the same maximum rate structure as other counties in the zone. However, when rates were changed from county-by-county to regional, a hold harmless provision was inserted to prevent local increases or decreases greater than 10%. Consequently, there are some variations within each region.

The Department estimates that, statewide, the freeze provision in Act 20 avoids \$14,200,000 in State Fiscal Year 2008 and \$21,300,000 in State Fiscal Year 2009. This is spending that would occur if current provisions in DWD 56 were in force and fully funded. In other words, the program would cost \$14.2 million more in 2008 and \$21.3 million more in 2009 than budgeted if the freeze were not implemented.

The following is a discussion of the distribution of the change in program spending that would have occurred if the Legislature had funded the rate increases described in DWD 56.06(1)(a) 1.

Attached is Table 1 entitled "Draft Changes to 2006 Maximum County Rates for 2008". The table draws from the county and tribe-administered 2007 rate survey. This table shows the possible county-by-county, and age-group-by age-group changes to average maximum county rates that would have occurred for 2008 had rate increases gone into effect. These rate changes are then summarized into a county-by-county "Average Increase". A few comments from these data are:

- Eight counties would have had 10% increases in their maximum rates, the largest increase allowed under the hold harmless provision. These counties are Barron, Grant and Jackson (Region B), and Brown, Eau Claire, La Crosse, Rock and Winnebago (Region D). However, the impact on total revenues to child care providers who are small businesses is reduced by the extent to which these businesses have private pay customers. For example, Grant County has very few children utilizing the subsidy (579 in 2006), and a relatively low average cost per child (\$1500.60 in 2006--\$1803 below the state average of \$3303.61), the likely cost to the program and benefit to providers and the county would have been minimal compared to larger counties with higher 2006 costs and higher numbers of children. We do not believe that there would be a significant economic impact on a substantial number of small child care businesses in Grant County. It is more likely that providers in Region D counties (Rock, Eau Claire, La Crosse, Rock and Winnebago) would meet the threshold of "significant impact on a significant number of small businesses" because of the larger numbers of children using subsidized care.
- One county, Florence, would have experienced a decrease in average rates, of 4.3 percent.
- An increase in maximum county rates may or may not be followed by an increase in provider prices. If parents are choosing providers whose prices are lower than the maximum county rates, an increase in maximum county rates would not initiate an increase in subsidy payments.
- The county average is created for discussion and comparison purposes; it has no meaning in calculating reimbursements since rates are age-specific. The actual costs to the program are driven more by the number of children in each rate grouping than by the average county cost.

Attached are a series of tables (Tables 2 through 6) drawn from 2006 expenditure reports. They are an attempt to look at the impact of a rate freeze on Region D, since we can appreciate past statements by the board that any avoided costs from the proposed amendments will come from the providers and regions that would have seen the greatest growth in revenue under the rate survey, and that those providers are concentrated in Region D. We can infer the following from these tables:

- In terms of total payments, 9 of the top 10 local jurisdictions receiving Wisconsin Shares Child Care Subsidy funding are counties in Region D (Table 2)
- In Regions A, B, and C, the percentage of the state's subsidized children exceeds the percentage of the state's subsidy dollars. Region D has a smaller percentage of the state's subsidized children than subsidy dollars: (Tables 3 and 4):
 - Region A: Six percent of subsidized children and 3 percent of subsidy dollars;
 - Region B: Nine percent of subsidized children and 5 percent of subsidy dollars;
 - Region C: Thirteen percent of subsidized children and 9 percent of subsidy dollars;
 - Region D: Seventy-two percent of subsidized children and 82 percent of subsidy dollars.
- Region D is similar to the rest of the state in the proportion of subsidy dollars paid to the various types of child care providers. In both Region D and Wisconsin as a whole, 67 percent of funds are paid to Licensed Group Child Care programs.
- Region D differs from the rest of the state by having more subsidized children per participating provider. See Table 6.

Broader Market Issue—School Lunch Data

Data on the School Lunch Program may be analyzed to infer the availability of a private child care market. The existence of a private market would mean that the impact on a provider's revenue from this rate freeze would be less than the regional avoided costs, since the subsidy would be a smaller part of the provider's customer base.

The Department of Public Instruction collects data on participation in free and reduced school lunches by school and county. Income eligibility for the program School Lunch program is very similar to income eligibility for the Child Care Subsidy. A summary of the information for the 2005-2006 school year is shown in Table 7. That table shows that, 30 % of students participate in free and reduced lunches. Region B and C have participation rates below the statewide average (28% and 23 % respectively). Regions A and D have rates slightly higher than the statewide average (34% and 33%, respectively). A higher rate would indicate that more children were eligible for and participating in this income-tested program and could relate to a smaller private pay child care market. Table 8 shows that, within Region D, only Milwaukee County exceeds the statewide average by more than two percentage points.

This suggests that, outside of Milwaukee County, many families with children would need to participate in a private pay child care market. In turn, we would expect that providers are obtaining some substantial portion of their revenue from private pay customers.

Broader Market Issue—Milwaukee County:

Many have spoken to the lack of a private pay child care market in Milwaukee County. There is research on the issue in addition to evidence from the School Lunch Program. In 1999, John Pawasarat and Lois Quinn of UW-Milwaukee's Employment and Training Institute indicated that subsidy rates were higher in Milwaukee, even without the co-payment, than providers were charging unsubsidized families. The study is named "Impact of Welfare Reform on Child Care Subsidies in Milwaukee County: 1996-1999." Since then, maximum subsidy rates have increased regularly without reference to economic forces or costs of doing business. There are a number of providers who

serve only children on the subsidy. This phenomenon poses great challenges for the Department in surveying providers to find the true private market rate in Milwaukee County. It also leaves many concerned that moderate income parents are unable to purchase regulated child care in Milwaukee County. The 2006 average cost per subsidized child served for Milwaukee County was \$4,227.07, which is \$923.46 above the state average. See Table 2.

Milwaukee County also shows a greater concentration of subsidized children among participating providers. Table 6 shows that, statewide, there are 13 children per participating provider. Region D shows 17 children per participating provider. Within Region D, Milwaukee County shows 23 subsidized children per participating provider location.

While Milwaukee County providers, like providers statewide, continue to be free to set their prices without regard to the maximum subsidy rates affected by the Act 20 rate freeze, the fact is that their overall revenue will be more directly impacted by these amendments than those of most providers, family and group, in the state. Consequently, the Department agrees that, in Milwaukee County, a rate freeze in Wisconsin Shares will have an impact on overall provider revenues, large and small, that is not likely to be cushioned by revenues from the private pay market. While providers can raise rates beyond the maximum rates covered by the subsidy and require parents to pay the difference, many parents will make a cost-conscious choice to seek less expensive care.

Broader Market Issue—Dane County:

Unlike Milwaukee County, Dane County is believed to have a substantial private child care market. This belief is supported by School Lunch Program data that shows that schools in Dane County report that 22 percent of enrolled students participate in free and reduced price lunches. This compares to 30 percent statewide, suggesting that Dane County has a lower proportion of families eligible for Wisconsin Shares than does Wisconsin as a whole.

Broader Market Issue—Region D: Like Dane County, the remaining Region D counties (Brown, Eau Claire, Kenosha, La Crosse, Racine, Rock, Waukesha, and Winnebago) appear to have private pay child care markets. This is based on the School Lunch Program data for schools in the respective counties. See Table 8. There are no similar data for the Oneida Tribe. In each of these counties, the average cost per child is below the state average. The number of subsidized children per participating location does not exceed 17 for any of these counties.

The annual child care rate survey is administered by local agencies (counties and tribes) and is funded as part of their Child Care Administration Contract. These agencies print the Department-prepared survey, mail it to providers, collect the responses, and forward the results to the Department.

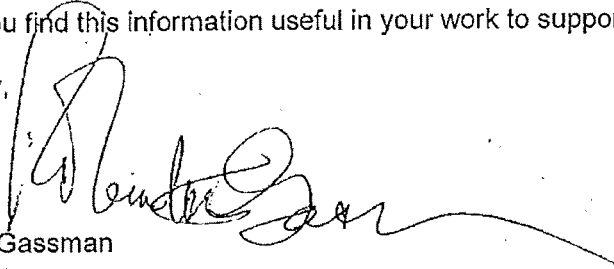
At this time, the Department is working with the Oregon State University and National Association of Child Care Resource and Referral Agencies to identify market rate survey issues and solutions. The charge to OSU is to develop guidance for validating child care market rate surveys.

Finally, it is unclear what response would be appropriate if it were determined that the DWD 56 amendments do have a significant impact on a significant number of small child care businesses in Wisconsin. While the rule does affect small businesses, it does not create or change regulatory requirements for businesses. None of the regulatory steps outlined in s. 227.114(2) appear relevant.

Mr. Richard E. Petershack
January 31, 2008
Page 5

I hope you find this information useful in your work to support Wisconsin's small businesses.

Sincerely,

A handwritten signature in black ink, appearing to read "Roberta Gassman", with a long horizontal flourish extending to the right.

Roberta Gassman
Secretary

TABLE 1

Percent change from 2006 to 2008 using 2007 Survey and 10% Hold Harmless

COUNTY_NAME	Group 0-2	Group 2-3	Group 4-5	Group 6+	Family 0-2	Family 2-3	Family 4-5	Family 6+	Average
ADAMS	10.00%	10.00%	10.00%	10.00%	10.00%	9.09%	9.09%	10.00%	9.77%
ASHLAND	10.00%	5.52%	9.85%	6.15%	3.05%	10.00%	10.00%	10.00%	8.07%
BARRON	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
BAYFIELD	5.07%	8.80%	8.33%	8.29%	2.00%	9.09%	9.09%	4.55%	6.90%
BROWN	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
BUFFALO	5.45%	10.00%	10.00%	10.00%	3.03%	9.09%	9.09%	4.55%	7.65%
BURNETT	5.07%	7.94%	3.17%	-0.79%	1.19%	9.09%	9.09%	4.55%	4.91%
CALUMET	10.00%	10.00%	10.00%	8.39%	0.00%	7.41%	3.70%	7.69%	7.15%
CHIPPEWA	4.94%	5.52%	3.57%	6.15%	3.05%	0.00%	4.17%	4.17%	3.95%
CLARK	10.00%	10.00%	10.00%	10.00%	10.00%	9.09%	9.09%	4.55%	9.09%
COLUMBIA	4.94%	5.52%	3.57%	6.15%	3.05%	0.00%	4.17%	4.17%	3.95%
CRAWFORD	8.02%	5.52%	10.00%	8.72%	3.05%	10.00%	10.00%	10.00%	8.16%
DANE	7.76%	7.50%	7.22%	3.43%	5.26%	5.41%	9.09%	7.94%	6.70%
DODGE	4.94%	5.52%	3.57%	-3.42%	0.00%	0.00%	4.17%	2.88%	2.21%
DOOR	4.94%	5.52%	3.57%	6.15%	3.05%	0.00%	4.17%	4.17%	3.95%
DOUGLAS	10.00%	10.00%	10.00%	10.00%	0.00%	7.41%	3.70%	7.69%	7.35%
DUNN	10.00%	5.52%	5.45%	10.00%	3.05%	0.00%	4.17%	4.17%	5.29%
EAU CLAIRE	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
FLORENCE	-5.23%	-5.56%	-3.70%	-0.79%	-10.00%	-10.00%	2.56%	-1.71%	-4.30%
FOND DU LAC	10.00%	10.00%	10.00%	10.00%	9.09%	10.00%	10.00%	10.00%	9.89%
FOREST	10.00%	10.00%	10.00%	10.00%	-10.00%	-10.00%	-10.00%	2.22%	1.53%
GRANT	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
GREEN	-0.58%	2.41%	3.57%	6.15%	3.05%	0.00%	4.17%	4.17%	2.87%
GREEN LAKE	5.85%	5.52%	4.62%	6.15%	3.05%	0.00%	4.17%	4.17%	4.19%
IOWA	5.07%	8.80%	8.33%	8.70%	2.00%	9.09%	9.09%	4.55%	6.95%
IRON	10.00%	10.00%	10.00%	10.00%	0.00%	0.00%	4.17%	4.17%	6.04%
JACKSON	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
JEFFERSON	10.00%	10.00%	10.00%	10.00%	0.00%	7.41%	3.70%	7.69%	7.35%
JUNEAU	5.07%	4.21%	3.17%	-0.79%	3.03%	9.09%	9.09%	4.55%	4.68%
KENOSHA	10.00%	7.50%	9.66%	6.15%	5.26%	5.71%	9.09%	9.68%	7.88%
KEWAUNEE	5.07%	8.80%	8.33%	8.70%	7.32%	9.09%	9.09%	4.55%	7.62%
LACROSSE	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
LAFAYETTE	10.00%	10.00%	10.00%	10.00%	2.00%	9.09%	9.09%	4.55%	8.09%
LANGLADE	4.94%	5.52%	3.57%	6.15%	3.05%	0.00%	4.17%	4.17%	3.95%
LINCOLN	10.00%	10.00%	10.00%	10.00%	0.00%	0.00%	4.17%	4.17%	6.04%
MANITOWOC	10.00%	10.00%	10.00%	6.90%	1.01%	7.41%	3.70%	7.69%	7.08%
MARATHON	8.47%	10.00%	10.00%	4.38%	0.00%	7.41%	3.70%	7.69%	6.46%
MARINETTE	10.00%	10.00%	10.00%	10.00%	3.05%	8.23%	8.23%	8.23%	8.47%

COUNTY_NAME	Group 0-2	Group 2-3	Group 4-5	Group 6+	Family 0-2	Family 2-3	Family 4-5	Family 6+	Average
MARQUETTE	5.07%	8.80%	8.33%	8.70%	2.00%	-1.23%	-1.23%	-5.35%	3.14%
MENOMINEE	5.45%	8.80%	8.33%	8.70%	2.00%	6.67%	9.09%	4.55%	6.70%
MILWAUKEE	7.76%	7.50%	7.22%	3.43%	5.26%	5.71%	9.09%	9.68%	6.96%
MONROE	10.00%	10.00%	10.00%	10.00%	3.05%	-8.23%	8.23%	10.00%	8.69%
OCONTO	0.69%	8.80%	8.33%	8.70%	2.00%	9.09%	9.09%	4.55%	6.41%
ONEIDA	4.94%	10.00%	10.00%	10.00%	0.00%	8.23%	8.23%	8.23%	7.45%
OUTAGAMIE	8.47%	10.00%	10.00%	6.90%	0.00%	7.41%	3.70%	7.69%	6.77%
OZAUKEE	4.60%	1.11%	7.94%	6.90%	-1.96%	-5.23%	-5.72%	-5.72%	0.24%
PEPIN	5.07%	10.00%	8.33%	8.70%	2.00%	9.09%	9.09%	4.55%	7.10%
PIERCE	4.94%	5.52%	3.57%	6.15%	3.05%	0.00%	4.17%	4.17%	3.95%
POLK	5.07%	8.80%	8.33%	8.70%	2.00%	9.09%	9.09%	4.55%	6.95%
PORTAGE	8.47%	10.00%	10.00%	6.90%	0.00%	7.41%	3.70%	7.69%	6.77%
PRICE	10.00%	8.80%	10.00%	10.00%	2.00%	9.09%	9.09%	4.55%	7.94%
RACINE	10.00%	10.00%	10.00%	10.00%	10.00%	5.71%	9.09%	9.68%	9.31%
RICHLAND	5.85%	10.00%	5.45%	6.15%	3.05%	10.00%	10.00%	10.00%	7.56%
ROCK	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
RUSK	10.00%	10.00%	10.00%	10.00%	9.09%	10.00%	10.00%	10.00%	9.89%
SAUK	10.00%	10.00%	10.00%	10.00%	0.00%	7.41%	3.70%	7.69%	7.35%
SAWYER	10.00%	10.00%	10.00%	10.00%	2.00%	9.09%	9.09%	4.55%	8.09%
SHAWANO	5.07%	8.80%	8.33%	8.70%	2.00%	9.09%	9.09%	4.55%	6.95%
SHEBOYGAN	8.47%	10.00%	10.00%	7.56%	0.00%	7.41%	3.70%	7.69%	6.85%
ST CROIX	-3.13%	-2.86%	0.69%	6.15%	-3.23%	-0.79%	2.88%	2.88%	0.32%
TAYLOR	10.00%	8.80%	8.33%	8.70%	10.00%	9.09%	9.09%	4.55%	8.57%
TREMPEALEAU	9.85%	10.00%	8.33%	8.70%	2.00%	9.09%	9.09%	4.55%	7.70%
VERNON	5.07%	10.00%	10.00%	8.70%	10.00%	9.09%	9.09%	4.55%	8.31%
VILAS	-10.00%	10.00%	10.00%	8.70%	2.00%	7.74%	9.09%	4.55%	5.26%
WALWORTH	10.00%	10.00%	10.00%	10.00%	0.00%	7.41%	3.70%	7.69%	7.35%
WASHBURN	5.07%	8.80%	8.33%	10.00%	2.00%	9.09%	9.09%	4.55%	7.12%
WASHINGTON	8.47%	10.00%	10.00%	6.90%	0.00%	7.41%	3.70%	7.69%	6.77%
WAUKESHA	7.76%	7.50%	7.22%	3.43%	5.26%	5.71%	9.09%	9.68%	6.96%
WAUPACA	10.00%	5.52%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	9.44%
WAUSHARA	5.07%	8.80%	8.33%	8.70%	2.00%	9.09%	9.09%	4.55%	6.95%
WINNEBAGO	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
WOOD	10.00%	10.00%	10.00%	10.00%	9.09%	10.00%	10.00%	10.00%	9.89%
Region D Avg %	9.33%	9.00%	9.13%	7.64%	8.11%	7.83%	9.55%	9.66%	8.78%

Table 2
2006 Expenditures by County or Tribe

	Rate Region	Total Receipts Rank	2006 Expenditures for Jurisdiction Residents	Percent of Statewide Total	Authorized Children in 2006	Percent of Statewide Total	Cost/child	+/- State Average
Red Cliff Tribe	A	79	\$ 22,622.00	0.01%	46	0.05%	\$ 491.78	(\$2,811.82)
Stockbridge-Vunsee		78	\$ 34,418.00	0.01%	35	0.04%	\$ 983.37	(\$2,320.24)
Sokaogon	A	77	\$ 73,467.00	0.02%	36	0.04%	\$ 2,040.75	(\$1,262.86)
Pepin	A	76	\$ 97,732.00	0.03%	56	0.06%	\$ 1,745.21	(\$1,558.39)
Florence	A	75	\$ 106,642.00	0.03%	56	0.06%	\$ 1,904.32	(\$1,399.29)
Venominee	A	74	\$ 128,903.00	0.04%	116	0.12%	\$ 1,111.23	(\$2,192.37)
Iron	B	73	\$ 155,930.00	0.05%	92	0.10%	\$ 1,694.89	(\$1,608.72)
Lac Du Flambeau	A	72	\$ 185,104.00	0.06%	161	0.17%	\$ 1,149.71	(\$2,153.89)
Vilas	A	71	\$ 193,628.00	0.06%	134	0.14%	\$ 1,444.99	(\$1,858.62)
Bayfield	A	70	\$ 202,480.00	0.06%	144	0.15%	\$ 1,406.11	(\$1,897.50)
Lafayette	A	69	\$ 211,854.00	0.07%	122	0.13%	\$ 1,736.51	(\$1,567.10)
Buffalo	A	68	\$ 212,914.00	0.07%	121	0.13%	\$ 1,759.62	(\$1,543.99)
Bad River	B	67	\$ 228,116.00	0.07%	130	0.14%	\$ 1,754.74	(\$1,548.87)
Jackson	B	66	\$ 250,455.00	0.08%	150	0.16%	\$ 1,669.70	(\$1,633.91)
Adams	A	65	\$ 251,644.00	0.08%	178	0.19%	\$ 1,413.73	(\$1,889.88)
Washburn	A	64	\$ 256,010.00	0.08%	179	0.19%	\$ 1,430.22	(\$1,873.38)
Taylor	A	63	\$ 264,043.00	0.08%	198	0.21%	\$ 1,333.55	(\$1,970.06)
Forest	A	62	\$ 264,791.00	0.08%	145	0.15%	\$ 1,826.14	(\$1,477.46)
Vernon	A	61	\$ 264,835.00	0.08%	200	0.21%	\$ 1,324.18	(\$1,979.43)
Clark	A	60	\$ 285,832.00	0.09%	187	0.20%	\$ 1,528.51	(\$1,775.09)
Rusk	B	59	\$ 291,024.00	0.09%	183	0.19%	\$ 1,590.30	(\$1,713.31)
Burnett	A	58	\$ 291,196.00	0.09%	177	0.19%	\$ 1,645.18	(\$1,658.43)
Price	A	57	\$ 297,127.00	0.09%	174	0.18%	\$ 1,707.63	(\$1,595.98)
Iowa	A	56	\$ 297,518.00	0.09%	196	0.21%	\$ 1,517.95	(\$1,785.66)
Crawford	B	55	\$ 312,334.00	0.10%	205	0.21%	\$ 1,523.58	(\$1,780.03)
Dunn	B	54	\$ 316,379.00	0.10%	227	0.24%	\$ 1,393.74	(\$1,909.87)
Waushara	A	53	\$ 324,496.00	0.10%	229	0.24%	\$ 1,417.01	(\$1,886.59)
Kewaunee	A	52	\$ 328,013.00	0.10%	174	0.18%	\$ 1,885.13	(\$1,418.47)
Marquette	A	51	\$ 337,011.00	0.11%	215	0.23%	\$ 1,567.49	(\$1,736.11)
Juneau	A	50	\$ 343,018.00	0.11%	228	0.24%	\$ 1,504.46	(\$1,799.14)
Green Lake	B	49	\$ 364,306.00	0.12%	196	0.21%	\$ 1,858.70	(\$1,444.90)
Richland	B	48	\$ 389,586.00	0.12%	215	0.23%	\$ 1,812.03	(\$1,491.58)
Marinette	B	47	\$ 405,200.00	0.13%	340	0.36%	\$ 1,191.76	(\$2,111.84)
Polk	A	46	\$ 558,377.00	0.18%	376	0.39%	\$ 1,485.05	(\$1,818.56)
Lincoln	B	45	\$ 584,638.00	0.19%	323	0.34%	\$ 1,810.02	(\$1,493.58)
Pierce	B	44	\$ 593,807.00	0.19%	264	0.28%	\$ 2,249.27	(\$1,054.34)
Langlade	B	43	\$ 601,333.00	0.19%	323	0.34%	\$ 1,861.71	(\$1,441.89)
Door	B	42	\$ 630,890.00	0.20%	274	0.29%	\$ 2,302.52	(\$1,001.09)
Grant	B	41	\$ 690,277.00	0.22%	460	0.48%	\$ 1,500.60	(\$1,803.00)
Trempealeau	A	40	\$ 719,014.00	0.23%	403	0.42%	\$ 1,784.15	(\$1,519.45)
Ashland	B	39	\$ 739,501.00	0.23%	363	0.38%	\$ 2,037.19	(\$1,266.41)
Barron	B	38	\$ 762,195.00	0.24%	477	0.50%	\$ 1,597.89	(\$1,705.71)
Shawano	A	37	\$ 764,853.00	0.24%	442	0.46%	\$ 1,730.44	(\$1,573.17)
Waupaca	B	36	\$ 774,207.00	0.25%	394	0.41%	\$ 1,964.99	(\$1,338.61)
Monroe	B	35	\$ 794,405.00	0.25%	436	0.46%	\$ 1,822.03	(\$1,481.58)
Oneida Tribe	D	34	\$ 850,045.00	0.27%	334	0.35%	\$ 2,545.04	(\$758.56)

Table 2
2006 Expenditures by County or Tribe

	Rate Region	Total Receipts Rank	2006 Expenditures for Jurisdiction Residents	Percent of Statewide Total	Authorized Children in 2006	Percent of Statewide Total	Cost/child	+/- State Average
Sawyer	A	33	\$ 850,429.00	0.27%	485	0.51%	\$ 1,753.46	(\$1,550.14)
St. Croix	B	32	\$ 855,948.00	0.27%	380	0.40%	\$ 2,252.49	(\$1,051.11)
Calumet	C	31	\$ 856,632.00	0.27%	339	0.36%	\$ 2,526.94	(\$776.67)
Green	B	30	\$ 915,603.00	0.29%	385	0.40%	\$ 2,378.19	(\$925.42)
Oconto	A	29	\$ 951,503.00	0.30%	455	0.48%	\$ 2,091.22	(\$1,212.39)
Columbia	B	28	\$ 982,884.00	0.31%	451	0.47%	\$ 2,179.34	(\$1,124.26)
Oneida	B	27	\$ 1,044,820.00	0.33%	414	0.43%	\$ 2,523.72	(\$779.89)
Sauk	C	26	\$ 1,201,400.00	0.38%	549	0.58%	\$ 2,188.34	(\$1,115.26)
Manitowoc	C	25	\$ 1,239,327.00	0.39%	577	0.61%	\$ 2,147.88	(\$1,155.73)
Walworth	C	24	\$ 1,394,114.00	0.44%	698	0.73%	\$ 1,997.30	(\$1,306.31)
Jefferson	C	23	\$ 1,409,186.00	0.45%	644	0.68%	\$ 2,188.18	(\$1,115.43)
Douglas	C	22	\$ 1,553,275.00	0.49%	672	0.70%	\$ 2,311.42	(\$992.19)
Ozaukee	C	21	\$ 1,828,758.00	0.58%	608	0.64%	\$ 3,017.75	(\$285.85)
Sheboygan	C	20	\$ 1,913,954.00	0.61%	847	0.89%	\$ 2,259.69	(\$1,043.92)
Portage	C	19	\$ 1,930,315.00	0.61%	808	0.85%	\$ 2,389.00	(\$914.60)
Chippewa	B	18	\$ 2,049,933.00	0.65%	874	0.92%	\$ 2,345.46	(\$958.15)
Fond du Lac	C	17	\$ 2,105,844.00	0.67%	1115	1.17%	\$ 1,888.65	(\$1,414.96)
Dodge	B	16	\$ 2,225,031.00	0.71%	1028	1.08%	\$ 2,164.43	(\$1,139.18)
Wood	C	15	\$ 2,390,790.00	0.76%	1219	1.28%	\$ 1,961.27	(\$1,342.34)
Washington	C	14	\$ 3,023,612.00	0.96%	1142	1.20%	\$ 2,647.65	(\$655.96)
La Crosse	D	13	\$ 3,750,165.00	1.19%	1629	1.71%	\$ 2,302.13	(\$1,001.48)
Marathon	C	12	\$ 4,143,087.00	1.32%	1667	1.75%	\$ 2,485.36	(\$818.25)
Eau Claire	D	11	\$ 4,168,112.00	1.32%	1519	1.59%	\$ 2,743.98	(\$559.62)
Outagamie	C	10	\$ 4,493,774.00	1.43%	1684	1.77%	\$ 2,668.51	(\$635.09)
Winnebago	D	9	\$ 5,700,510.00	1.81%	2061	2.16%	\$ 2,765.90	(\$537.71)
Rock	D	8	\$ 6,619,876.00	2.10%	2467	2.59%	\$ 2,683.37	(\$620.24)
Brown	D	7	\$ 8,334,296.00	2.65%	3060	3.21%	\$ 2,723.63	(\$579.98)
Waukesha	D	6	\$ 8,453,154.00	2.68%	2590	2.72%	\$ 3,263.77	(\$39.84)
Racine	D	4	\$ 10,494,771.00	3.33%	3621	3.80%	\$ 2,898.31	(\$405.30)
Kenosha	D	3	\$ 12,061,584.00	3.83%	3679	3.86%	\$ 3,278.50	(\$25.11)
Dane	D	2	\$ 24,545,638.00	7.79%	6301	6.61%	\$ 3,895.51	\$591.91
Milwaukee	D	1	\$ 174,484,821.00	55.39%	41278	43.29%	\$ 4,227.07	\$923.46
Wisconsin			\$ 315,025,316.00	100.00%	95358	100.00%	\$ 3,303.61	

Table 3
2006 Expenditures Rate Region

	Rate Region	Total Receipts Rank	2006 Expenditures for Jurisdiction Residents	Percent of Statewide Total	Authorized Children In 2006	Percent of Statewide Total	Cost/child	Regional Totals
Red Cliff Tribe	A	78	\$ 22,622.00	0.01%	46	0.05%	\$ 491.78	
Sokaogon	A	77	\$ 73,467.00	0.02%	36	0.04%	\$ 2,040.75	
Pepin	A	76	\$ 97,732.00	0.03%	56	0.06%	\$ 1,745.21	
Florence	A	75	\$ 106,642.00	0.03%	56	0.06%	\$ 1,904.32	
Menominee	A	74	\$ 128,903.00	0.04%	116	0.12%	\$ 1,111.23	
Lac Du Flambeau	A	73	\$ 185,104.00	0.06%	161	0.17%	\$ 1,149.71	
Vilas	A	72	\$ 193,628.00	0.06%	134	0.14%	\$ 1,444.99	
Bayfield	A	71	\$ 202,480.00	0.06%	144	0.15%	\$ 1,406.11	
Lafayette	A	70	\$ 211,854.00	0.07%	122	0.13%	\$ 1,736.51	
Buffalo	A	69	\$ 212,914.00	0.07%	121	0.13%	\$ 1,759.62	
Adams	A	68	\$ 251,644.00	0.08%	178	0.19%	\$ 1,413.73	
Washburn	A	67	\$ 256,010.00	0.08%	179	0.19%	\$ 1,430.22	
Taylor	A	66	\$ 264,043.00	0.08%	198	0.21%	\$ 1,333.55	
Forest	A	65	\$ 264,791.00	0.08%	145	0.15%	\$ 1,826.14	
Vernon	A	64	\$ 264,835.00	0.08%	200	0.21%	\$ 1,324.18	
Clark	A	63	\$ 285,832.00	0.09%	187	0.20%	\$ 1,528.51	
Burnett	A	62	\$ 291,196.00	0.09%	177	0.19%	\$ 1,645.18	
Price	A	61	\$ 297,127.00	0.09%	174	0.18%	\$ 1,707.63	
Iowa	A	60	\$ 297,518.00	0.09%	196	0.21%	\$ 1,517.95	
Waushara	A	59	\$ 324,496.00	0.10%	229	0.24%	\$ 1,417.01	
Kewaunee	A	58	\$ 328,013.00	0.10%	174	0.18%	\$ 1,885.13	
Marquette	A	57	\$ 337,011.00	0.11%	215	0.23%	\$ 1,567.49	
Juneau	A	56	\$ 343,018.00	0.11%	228	0.24%	\$ 1,504.46	
Polk	A	55	\$ 558,377.00	0.18%	376	0.39%	\$ 1,485.05	
Trempealeau	A	54	\$ 719,014.00	0.23%	403	0.42%	\$ 1,784.15	
Shawano	A	53	\$ 764,853.00	0.24%	442	0.46%	\$ 1,730.44	
Sawyer	A	52	\$ 850,429.00	0.27%	485	0.51%	\$ 1,753.46	
Oconto	A	51	\$ 951,503.00	0.30%	455	0.48%	\$ 2,091.22	\$ 9,085,056
Iron	B	50	\$ 155,930.00	0.05%	92	0.10%	\$ 1,694.89	3%
Bad River	B	49	\$ 228,116.00	0.07%	130	0.14%	\$ 1,754.74	
Jackson	B	48	\$ 250,455.00	0.08%	150	0.16%	\$ 1,669.70	
Rusk	B	47	\$ 291,024.00	0.09%	183	0.19%	\$ 1,590.30	
Crawford	B	46	\$ 312,334.00	0.10%	205	0.21%	\$ 1,523.58	
Dunn	B	45	\$ 316,379.00	0.10%	227	0.24%	\$ 1,393.74	
Green Lake	B	44	\$ 364,306.00	0.12%	196	0.21%	\$ 1,858.70	
Richland	B	43	\$ 389,586.00	0.12%	215	0.23%	\$ 1,812.03	
Marinette	B	42	\$ 405,200.00	0.13%	340	0.36%	\$ 1,191.76	
Lincoln	B	41	\$ 584,638.00	0.19%	323	0.34%	\$ 1,810.02	
Pierce	B	40	\$ 593,807.00	0.19%	264	0.28%	\$ 2,249.27	
Langlade	B	39	\$ 601,333.00	0.19%	323	0.34%	\$ 1,861.71	
Door	B	38	\$ 630,890.00	0.20%	274	0.29%	\$ 2,302.52	
Grant	B	37	\$ 690,277.00	0.22%	460	0.48%	\$ 1,500.60	
Ashland	B	36	\$ 739,501.00	0.23%	363	0.38%	\$ 2,037.19	
Barron	B	35	\$ 762,195.00	0.24%	477	0.50%	\$ 1,597.89	
Waupaca	B	34	\$ 774,207.00	0.25%	394	0.41%	\$ 1,964.99	
Monroe	B	33	\$ 794,405.00	0.25%	436	0.46%	\$ 1,822.03	
St. Croix	B	32	\$ 855,948.00	0.27%	380	0.40%	\$ 2,252.49	
Green	B	31	\$ 915,603.00	0.29%	385	0.40%	\$ 2,378.19	

Table 3
2006 Expenditures Rate Region

	Rate Region	Total Receipts Rank	2006 Expenditures for Jurisdiction Residents	Percent of Statewide Total	Authorized Children In 2006	Percent of Statewide Total	Cost/child	Regional Totals
Columbia	B	30	\$ 982,884.00	0.31%	451	0.47%	\$ 2,179.34	
Oneida	B	29	\$ 1,044,820.00	0.33%	414	0.43%	\$ 2,523.72	
Chippewa	B	28	\$ 2,049,933.00	0.65%	874	0.92%	\$ 2,345.46	
Dodge	B	27	\$ 2,225,031.00	0.71%	1028	1.08%	\$ 2,164.43	\$ 16,958,802
Calumet	C	26	\$ 856,632.00	0.27%	339	0.36%	\$ 2,526.94	5%
Sauk	C	25	\$ 1,201,400.00	0.38%	549	0.58%	\$ 2,188.34	
Manitowoc	C	24	\$ 1,239,327.00	0.39%	577	0.61%	\$ 2,147.88	
Walworth	C	23	\$ 1,394,114.00	0.44%	698	0.73%	\$ 1,997.30	
Jefferson	C	22	\$ 1,409,186.00	0.45%	644	0.68%	\$ 2,188.18	
Douglas	C	21	\$ 1,553,275.00	0.49%	672	0.70%	\$ 2,311.42	
Ozaukee	C	20	\$ 1,828,758.00	0.58%	606	0.64%	\$ 3,017.75	
Sheboygan	C	19	\$ 1,913,954.00	0.61%	847	0.89%	\$ 2,259.69	
Portage	C	18	\$ 1,930,315.00	0.61%	808	0.85%	\$ 2,389.00	
Fond du Lac	C	17	\$ 2,105,844.00	0.67%	1115	1.17%	\$ 1,888.65	
Wood	C	16	\$ 2,390,790.00	0.76%	1219	1.28%	\$ 1,961.27	
Washington	C	15	\$ 3,023,612.00	0.96%	1142	1.20%	\$ 2,647.65	
Marathon	C	14	\$ 4,143,087.00	1.32%	1667	1.75%	\$ 2,485.36	
Outagamie	C	13	\$ 4,493,774.00	1.43%	1684	1.77%	\$ 2,668.51	\$ 29,484,068
Oneida Tribe	D	12	\$ 850,045.00	0.27%	334	0.35%	\$ 2,545.04	9%
La Crosse	D	11	\$ 3,750,165.00	1.19%	1629	1.71%	\$ 2,302.13	
Eau Claire	D	10	\$ 4,168,112.00	1.32%	1519	1.59%	\$ 2,743.98	
Winnebago	D	9	\$ 5,700,510.00	1.81%	2061	2.16%	\$ 2,765.90	
Rock	D	8	\$ 6,619,876.00	2.10%	2467	2.59%	\$ 2,683.37	
Brown	D	7	\$ 8,334,296.00	2.65%	3060	3.21%	\$ 2,723.63	
Waukesha	D	6	\$ 8,453,154.00	2.68%	2590	2.72%	\$ 3,263.77	
Racine	D	5	\$ 10,494,771.00	3.33%	3621	3.80%	\$ 2,898.31	
Kenosha	D	3	\$ 12,061,584.00	3.83%	3679	3.86%	\$ 3,278.50	
Dane	D	2	\$ 24,545,638.00	7.79%	6301	6.61%	\$ 3,895.51	
Milwaukee	D	1	\$ 174,484,821.00	55.39%	41278	43.29%	\$ 4,227.07	\$ 259,462,972
Stockbridge-Munsee		1	\$ 34,418.00	0.01%	35	0.04%	\$ 983.37	82%
Wisconsin			\$ 315,025,316.00	100.00%	95358	100.00%	\$ 3,303.61	

Table 4
2006 Authorized Children by Rate Region

	Rate Region	2006 Expenditures for Jurisdiction Residents	Percent of Statewide Total	Authorized Children in 2006	Percent of Statewide Total	Cost/child	Regional Totals
Columbia	B	\$ 982,884.00	0.31%	451	0.47%	\$ 2,179.34	
Grant	B	\$ 690,277.00	0.22%	460	0.48%	\$ 1,500.60	
Barron	B	\$ 762,195.00	0.24%	477	0.50%	\$ 1,597.89	
Chippewa	B	\$ 2,049,933.00	0.65%	874	0.92%	\$ 2,345.46	
Dodge	B	\$ 2,225,031.00	0.71%	1028	1.08%	\$ 2,164.43	8,584
Calumet	C	\$ 856,632.00	0.27%	339	0.36%	\$ 2,526.94	9%
Sauk	C	\$ 1,201,400.00	0.38%	549	0.58%	\$ 2,188.34	
Manitowoc	C	\$ 1,239,327.00	0.39%	577	0.61%	\$ 2,147.88	
Ozaukee	C	\$ 1,828,758.00	0.58%	606	0.64%	\$ 3,017.75	
Jefferson	C	\$ 1,409,186.00	0.45%	644	0.68%	\$ 2,188.18	
Douglas	C	\$ 1,553,275.00	0.49%	672	0.70%	\$ 2,311.42	
Walworth	C	\$ 1,394,114.00	0.44%	698	0.73%	\$ 1,997.30	
Portage	C	\$ 1,930,315.00	0.61%	808	0.85%	\$ 2,389.00	
Sheboygan	C	\$ 1,913,954.00	0.61%	847	0.89%	\$ 2,259.69	
Fond du Lac	C	\$ 2,105,844.00	0.67%	1115	1.17%	\$ 1,888.65	
Washington	C	\$ 3,023,612.00	0.96%	1142	1.20%	\$ 2,647.65	
Wood	C	\$ 2,390,790.00	0.76%	1219	1.28%	\$ 1,961.27	
Marathon	C	\$ 4,143,087.00	1.32%	1667	1.75%	\$ 2,485.36	
Outagamie	C	\$ 4,493,774.00	1.43%	1684	1.77%	\$ 2,668.51	12,567
Oneida Tribe	D	\$ 850,045.00	0.27%	334	0.35%	\$ 2,545.04	13%
Eau Claire	D	\$ 4,168,112.00	1.32%	1519	1.59%	\$ 2,743.98	
La Crosse	D	\$ 3,750,165.00	1.19%	1629	1.71%	\$ 2,302.13	
Winnebago	D	\$ 5,700,510.00	1.81%	2061	2.16%	\$ 2,765.90	
Rock	D	\$ 6,619,876.00	2.10%	2467	2.59%	\$ 2,683.37	
Waukesha	D	\$ 8,453,154.00	2.68%	2590	2.72%	\$ 3,263.77	
Brown	D	\$ 8,334,296.00	2.65%	3060	3.21%	\$ 2,723.63	
Racine	D	\$ 10,494,771.00	3.33%	3621	3.80%	\$ 2,898.31	
Kenosha	D	\$ 12,061,584.00	3.83%	3679	3.86%	\$ 3,278.50	
Dane	D	\$ 24,545,638.00	7.79%	6301	6.61%	\$ 3,895.51	
Milwaukee	D	\$ 174,484,821.00	55.39%	41278	43.29%	\$ 4,227.07	68,539
Stockbridge-Munsee		\$ 34,418.00	0.01%	35	0.04%	\$ 983.37	72%
Wisconsin		\$ 315,025,316.00	100.00%	95358	100.00%	\$ 3,303.61	

Table 4
2006 Authorized Children by Rate Region

	Rate Region	2006 Expenditures for Jurisdiction Residents	Percent of Statewide Total	Authorized Children in 2006	Percent of Statewide Total	Cost/child	Regional Totals
Sokaogon	A	\$ 73,467.00	0.02%	36	0.04%	\$ 2,040.75	
Red Cliff Tribe	A	\$ 22,622.00	0.01%	46	0.05%	\$ 491.78	
Pepin	A	\$ 97,732.00	0.03%	56	0.06%	\$ 1,745.21	
Florence	A	\$ 106,642.00	0.03%	56	0.06%	\$ 1,904.32	
Menominee	A	\$ 128,903.00	0.04%	116	0.12%	\$ 1,111.23	
Buffalo	A	\$ 212,914.00	0.07%	121	0.13%	\$ 1,759.62	
Lafayette	A	\$ 211,854.00	0.07%	122	0.13%	\$ 1,736.51	
Vilas	A	\$ 193,628.00	0.06%	134	0.14%	\$ 1,444.99	
Bayfield	A	\$ 202,480.00	0.06%	144	0.15%	\$ 1,406.11	
Forest	A	\$ 264,791.00	0.08%	145	0.15%	\$ 1,826.14	
Lac Du Flambeau	A	\$ 185,104.00	0.06%	161	0.17%	\$ 1,149.71	
Price	A	\$ 297,127.00	0.09%	174	0.18%	\$ 1,707.63	
Kewaunee	A	\$ 328,013.00	0.10%	174	0.18%	\$ 1,885.13	
Burnett	A	\$ 291,196.00	0.09%	177	0.19%	\$ 1,645.18	
Adams	A	\$ 251,644.00	0.08%	178	0.19%	\$ 1,413.73	
Washburn	A	\$ 256,010.00	0.08%	179	0.19%	\$ 1,430.22	
Clark	A	\$ 285,832.00	0.09%	187	0.20%	\$ 1,528.51	
Iowa	A	\$ 297,518.00	0.09%	196	0.21%	\$ 1,517.95	
Taylor	A	\$ 264,043.00	0.08%	198	0.21%	\$ 1,333.55	
Vernon	A	\$ 264,835.00	0.08%	200	0.21%	\$ 1,324.18	
Marquette	A	\$ 337,011.00	0.11%	215	0.23%	\$ 1,567.49	
Juneau	A	\$ 343,018.00	0.11%	228	0.24%	\$ 1,504.46	
Waushara	A	\$ 324,496.00	0.10%	229	0.24%	\$ 1,417.01	
Polk	A	\$ 558,377.00	0.18%	376	0.39%	\$ 1,485.05	
Trempealeau	A	\$ 719,014.00	0.23%	403	0.42%	\$ 1,784.15	
Shawano	A	\$ 764,853.00	0.24%	442	0.46%	\$ 1,730.44	
Oconto	A	\$ 951,503.00	0.30%	455	0.48%	\$ 2,091.22	
Sawyer	A	\$ 850,429.00	0.27%	485	0.51%	\$ 1,753.46	5,633
Iron	B	\$ 155,930.00	0.05%	92	0.10%	\$ 1,694.89	6%
Bad River	B	\$ 228,116.00	0.07%	130	0.14%	\$ 1,754.74	
Jackson	B	\$ 250,455.00	0.08%	150	0.16%	\$ 1,669.70	
Rusk	B	\$ 291,024.00	0.09%	183	0.19%	\$ 1,590.30	
Green Lake	B	\$ 364,306.00	0.12%	196	0.21%	\$ 1,858.70	
Crawford	B	\$ 312,334.00	0.10%	205	0.21%	\$ 1,523.58	
Richland	B	\$ 389,586.00	0.12%	215	0.23%	\$ 1,812.03	
Dunn	B	\$ 316,379.00	0.10%	227	0.24%	\$ 1,393.74	
Pierce	B	\$ 593,807.00	0.19%	264	0.28%	\$ 2,249.27	
Door	B	\$ 630,890.00	0.20%	274	0.29%	\$ 2,302.52	
Lincoln	B	\$ 584,638.00	0.19%	323	0.34%	\$ 1,810.02	
Langlade	B	\$ 601,333.00	0.19%	323	0.34%	\$ 1,861.71	
Marinette	B	\$ 405,200.00	0.13%	340	0.36%	\$ 1,191.76	
Ashland	B	\$ 739,501.00	0.23%	363	0.38%	\$ 2,037.19	
St. Croix	B	\$ 855,948.00	0.27%	380	0.40%	\$ 2,252.49	
Green	B	\$ 915,603.00	0.29%	385	0.40%	\$ 2,378.19	
Waupaca	B	\$ 774,207.00	0.25%	394	0.41%	\$ 1,964.99	
Oneida	B	\$ 1,044,820.00	0.33%	414	0.43%	\$ 2,523.72	
Monroe	B	\$ 794,405.00	0.25%	436	0.46%	\$ 1,822.03	

Table 5
Dollars by Provider Type for Region D and Wisconsin

	Dollars by Provider Type								Total	
	Licensed Group	Public School	Cert School Age	Licensed Family	Regular Certified	In-Home Reg. Certified	Provisionally Certified	In-Home Prov. Certified		Unregulated
Brown	\$ 8,001,207	\$ 4,132	\$ -	\$ 171,800	\$ 107,210	\$ 319	\$ 49,628	\$ -	\$ -	\$ 8,334,296
Dane	\$ 18,048,219	\$ 234,424	\$ 6,073	\$ 2,517,078	\$ 3,148,418	\$ 26,411	\$ 561,654	\$ 3,361	\$ -	\$ 24,545,638
Eau Claire	\$ 2,798,279	\$ 193	\$ -	\$ 801,804	\$ 480,484	\$ 1,036	\$ 85,778	\$ -	\$ 538	\$ 4,168,112
Kenosha	\$ 8,320,700	\$ 163,289	\$ 1,625	\$ 1,136,410	\$ 2,033,946	\$ -	\$ 397,732	\$ 7,694	\$ 188	\$ 12,061,584
La Crosse	\$ 2,315,272	\$ 209	\$ -	\$ 675,983	\$ 563,571	\$ 101,267	\$ 70,410	\$ 23,454	\$ -	\$ 3,750,166
Milwaukee	\$ 109,432,270	\$ 3,529,141	\$ 505,714	\$ 49,289,383	\$ 10,993,771	\$ -	\$ 717,162	\$ 7,379	\$ -	\$ 174,484,820
Racine	\$ 5,872,938	\$ 462	\$ 9,511	\$ 1,045,495	\$ 3,151,201	\$ -	\$ 415,165	\$ -	\$ -	\$ 10,494,772
Rock	\$ 5,058,223	\$ 568	\$ -	\$ 1,160,948	\$ 363,774	\$ -	\$ 36,362	\$ -	\$ -	\$ 6,619,875
Waukesha	\$ 7,786,131	\$ 3,667	\$ -	\$ 427,338	\$ 225,530	\$ -	\$ 10,487	\$ -	\$ -	\$ 8,453,153
Winnebago	\$ 5,129,045	\$ 7,766	\$ -	\$ 334,142	\$ 137,835	\$ 26,514	\$ 53,370	\$ 11,838	\$ -	\$ 5,700,510
Oneida Tribe	\$ 815,080	\$ -	\$ -	\$ 3,653	\$ 10,971	\$ -	\$ 20,341	\$ -	\$ -	\$ 850,045
Wisconsin	\$ 210,949,702	\$ 4,313,759	\$ 556,473	\$ 67,439,534	\$ 27,502,347	\$ 236,390	\$ 3,776,649	\$ 245,765	\$ 2,700	\$ 315,025,319
	66.96%	1.37%	0.18%	21.41%	8.73%	0.08%	1.20%	0.08%	0.00%	
Region D	\$ 173,577,364	\$ 3,943,851	\$ 522,923	\$ 57,574,034	\$ 21,216,711	\$ 155,547	\$ 2,418,089	\$ 53,726	\$ 726	\$ 259,462,971
	66.90%	1.52%	0.20%	22.19%	8.18%	0.06%	0.93%	0.02%	0.00%	

Table 6

Number of Subsidized Children per Participating Provider Location

	Total
Brown	16.90
Dane	12.21
Eau Claire	10.31
Kenosha	15.33
La Crosse	8.56
Milwaukee	23.17
Racine	9.01
Rock	12.51
Waukesha	9.28
Winnebago	11.25
Onelda Tribe	7.25
Wisconsin	12.62
Region D	16.62

Table 7

Wisconsin School Free/Reduced Eligibility Data for School Fiscal Year 2006, by County								
County	Enrollment	Free-Reduced Count	Rate Region	Enrollment	Free-Reduced Count	%F/R	% of Statewide Enrollment	% of Statewide F/R
Adams	1990	1163	A					
Bayfield	1871	793	A					
Buffalo	2292	553	A					
Burnett	2190	1069	A					
Clark	5355	1972	A					
Florence	589	223	A					
Forest	1813	798	A					
Iowa	3689	690	A					
Juneau	4071	1670	A					
Kewaunee	3283	505	A					
Lafayette	3038	717	A					
Marquette	2056	766	A					
Menominee	906	737	A					
Oconto	4877	1359	A					
Pepin	1417	384	A					
Polk	8000	2227	A					
Price	2215	689	A					
Sawyer	2353	1042	A					
Shawano	6115	1953	A					
Taylor	3101	944	A					
Trempealeau	5761	1647	A					
Vernon	4337	1399	A					
Vilas	2624	1074	A					
Washburn	2699	1081	A					
Waushara	2957	1316	A	79599	26771	34%	9%	10%
Ashland	2942	1455	B					
Barron	7526	2518	B					
Chippewa	8754	2687	B					
Columbia	9033	1788	B					
Crawford	2395	908	B					
Dodge	8093	1888	B					
Door	3920	894	B					
Dunn	5754	1797	B					
Grant	7354	2299	B					
Green	5806	977	B					
Green Lake	3167	780	B					
Iron	865	380	B					
Jackson	3218	1141	B					
Langlade	3321	1441	B					
Lincoln	4724	1238	B					
Marinette	6591	2488	B					
Monroe	6834	2426	B					
Oneida	5067	1581	B					
Pierce	7181	1150	B					
Richland	1738	511	B					
Rusk	2411	1206	B					

Table 7

Wisconsin School Free/Reduced Eligibility Data for School Fiscal Year 2006, by County								
County	Enrollment	Free-Reduced Count	Rate Region	Enrollment	Free-Reduced Count	%F/R	% of Statewide Enrollment	% of Statewide F/R
Saint Croix	12448	1618	B					
Waupaca	9821	2577	B	128964	35748	28%	15%	14%
Calumet	3915	659	C					
Douglas	6517	2487	C					
Fond du lac	15281	3684	C					
Jefferson	11808	2637	C					
Manitowoc	11573	2652	C					
Marathon	18808	5136	C					
Outagamie	31508	6629	C					
Ozaukee	12265	910	C					
Portage	9246	2362	C					
Sauk	11490	2831	C					
Sheboygan	18743	4708	C					
Walworth	15605	4070	C					
Washington	18639	2416	C					
Wood	13201	3619	C	198599	44800	23%	23%	17%
Brown	40147	11514	D					
Dane	64597	14358	D					
EAU Claire	13253	3955	D					
Kenosha	29532	9450	D					
LaCrosse	15160	4367	D					
Milwaukee	141639	76369	D					
Racine	30322	9185	D					
Rock	27969	8703	D					
Waukesha	60858	5802	D					
Winnebago	23027	5817	D	446504	149520	33%	52%	58%
	853666	256839				30%		

Table 8

School Free/Reduced Eligibility Data for School Fiscal Year 2006, P					
County	Enrollment	Free-Reduced Count	%F/R	% of Region D Enrollment	% of Region D F/R
Brown	40147	11514	29%	9%	8%
Dane	64597	14358	22%	14%	10%
Eau Claire	13253	3955	30%	3%	3%
Kenosha	29532	9450	32%	7%	6%
LaCrosse	15160	4367	29%	3%	3%
Milwaukee	141639	76369	54%	32%	51%
Racine	30322	9185	30%	7%	6%
Rock	27969	8703	31%	6%	6%
Waukesha	60858	5802	10%	14%	4%
Winnebago	23027	5817	25%	5%	4%
Statewide	853666	256839	30%		
Region D	446504	149520	33%		