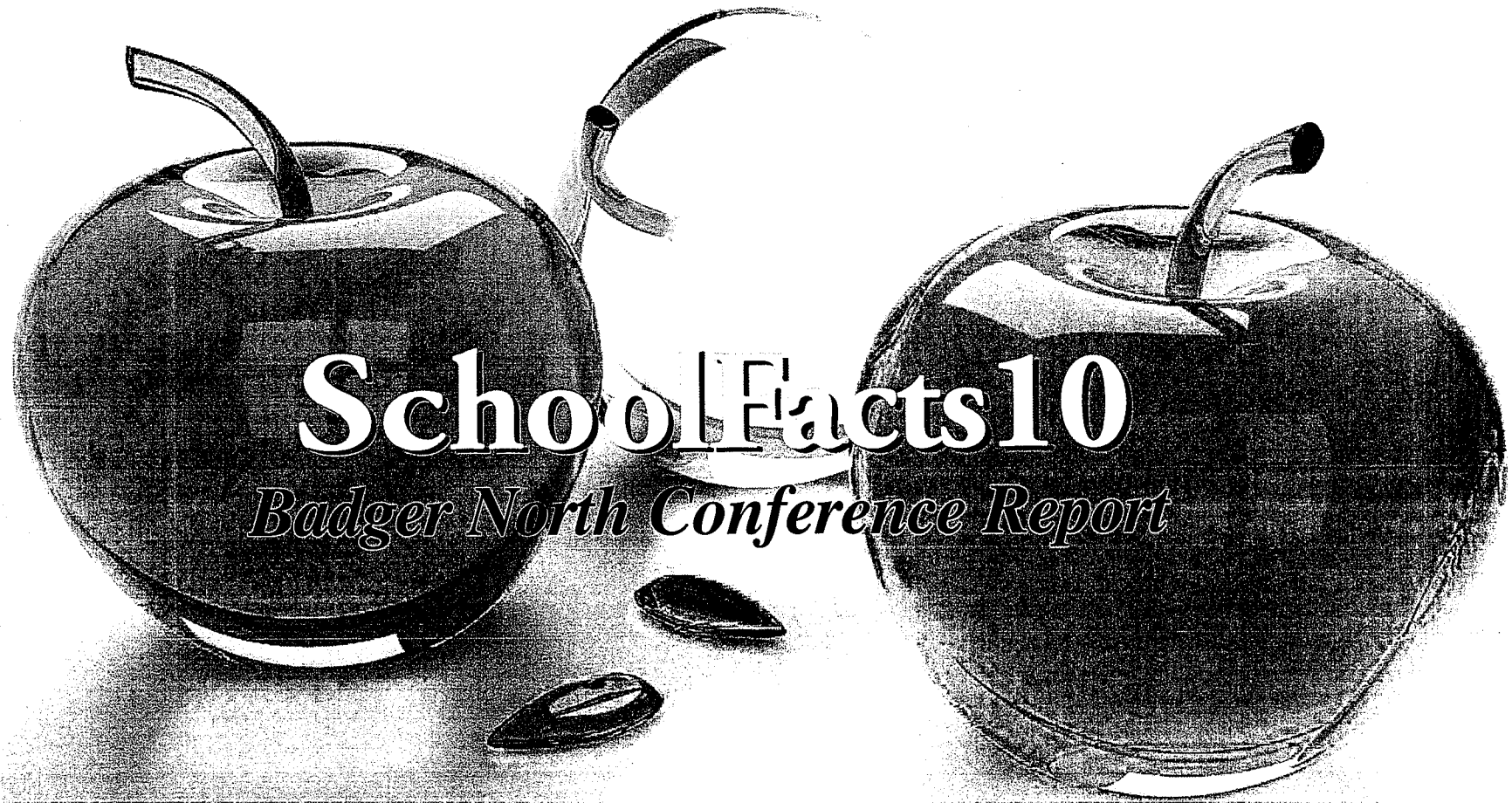


A SERVICE OF THE WISCONSIN TAXPAYERS ALLIANCE



An annual publication of the nonpartisan Wisconsin Taxpayers Alliance, featuring 2008-09 actual and 2009-10 budgeted revenue and expenditure figures. Also includes information on staff sizes and ratios, property values, fund balances, student demography, and district characteristics.



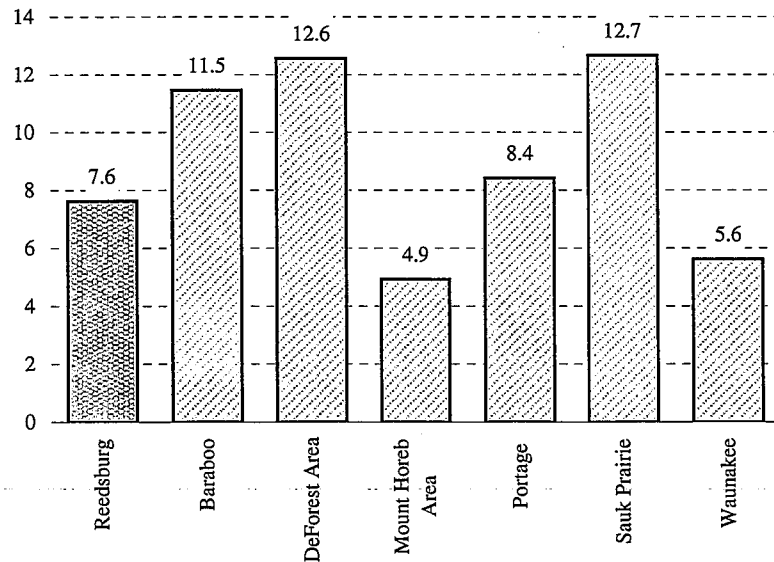
# Demographics

The demographics of a school district can play a role in its perceived success. Disabled students typically require more financial resources than non-disabled students and, depending on their disability, may score lower on state-mandated exams. Some minority students have language barriers, making achievement more difficult.

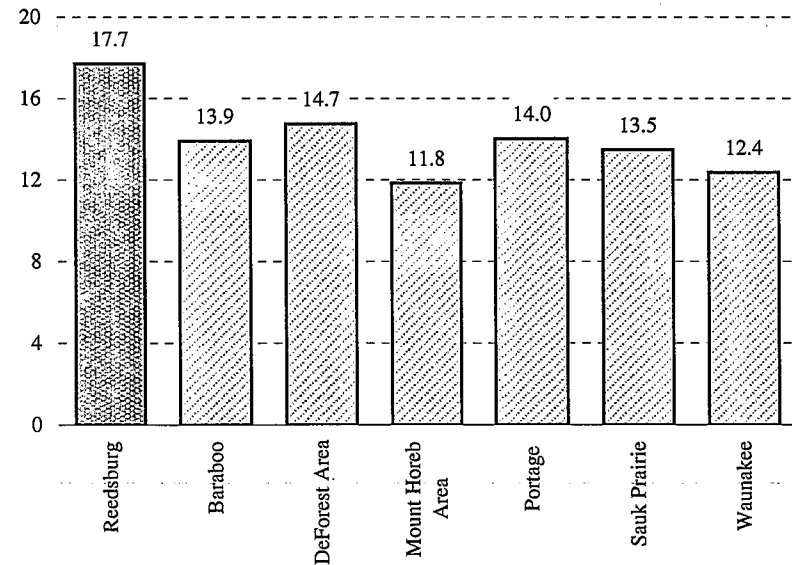
The number of minority students in a school district can sometimes impact district finances and test scores. Some minority students may have difficulty with the English language, which can lead to lower test scores. This can also raise district costs due to "English as a second language" classes. Minority students also tend to come from lower-income families and may lack some of the "out-of-school" resources that more well-off students have access to.

The cost of educating disabled students is generally higher than for the non-disabled. As a result, districts with a large percentage of disabled students generally have higher costs and fewer resources for other students. Depending on the disability, these students might not score as high on state-mandated exams.

**Percent Minority**  
2009-10



**Percent Disabled**  
2009-10



# Income and Wealth

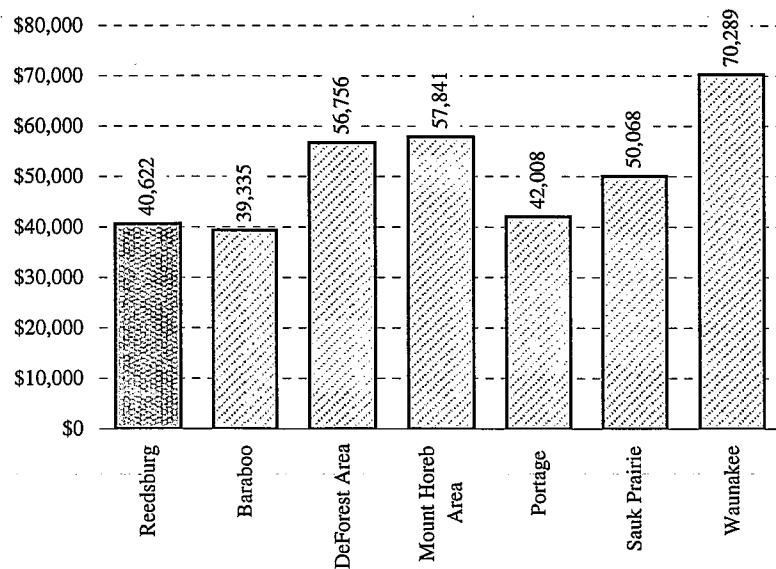
The income and wealth of district residents affects the affordability of school taxes. Property wealth, along with district spending, determines the amount of state aid a district receives. Also, higher-income families have more private resources to use for their children's education, which can lead to higher test scores.

Adjusted gross income is one measure of family income in a district. Higher average incomes have traditionally been associated with more education spending. Additionally, students from higher income families tend to have more resources available to help them succeed academically.

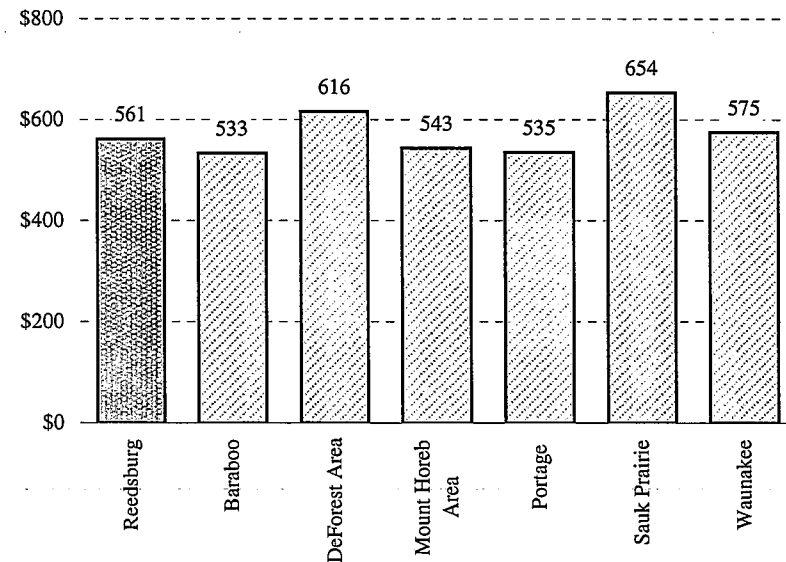
One measure of wealth in a school district is equalized value per student. A significant portion of school district funding comes from the local property tax. Districts with high property values generally have a greater ability to raise local revenues than property-poor districts do.

The state's equalization aid formula attempts to help poor districts by equalizing tax base and providing more aid to property-poor districts.

**Average Adjusted Gross Income**  
2008



**Property Value Per Student**  
2009-10 (in thousands)



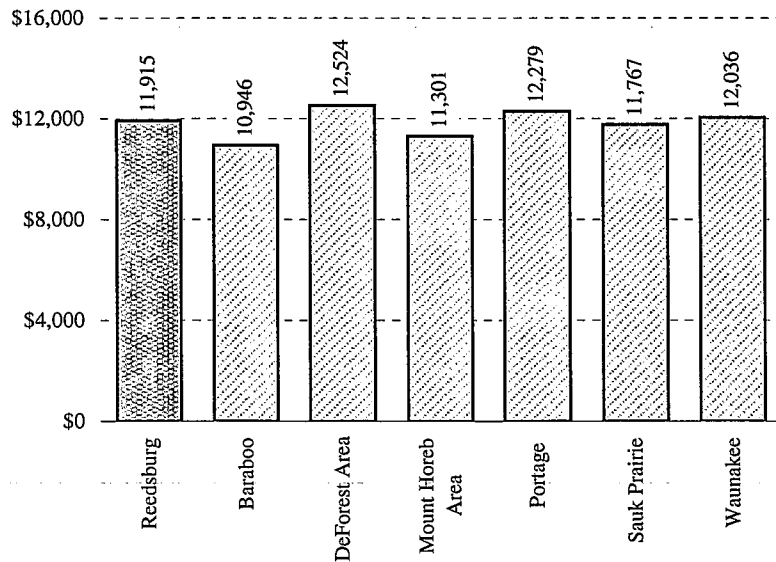
# Spending

A number of factors affect per student spending by school district, including the amount of federal assistance a district receives. Two spending measures are reported here: total expenditures and comparative expenditures. The latter measure excludes transportation, capital and debt, and miscellaneous spending. The goal is to capture education-related spending.

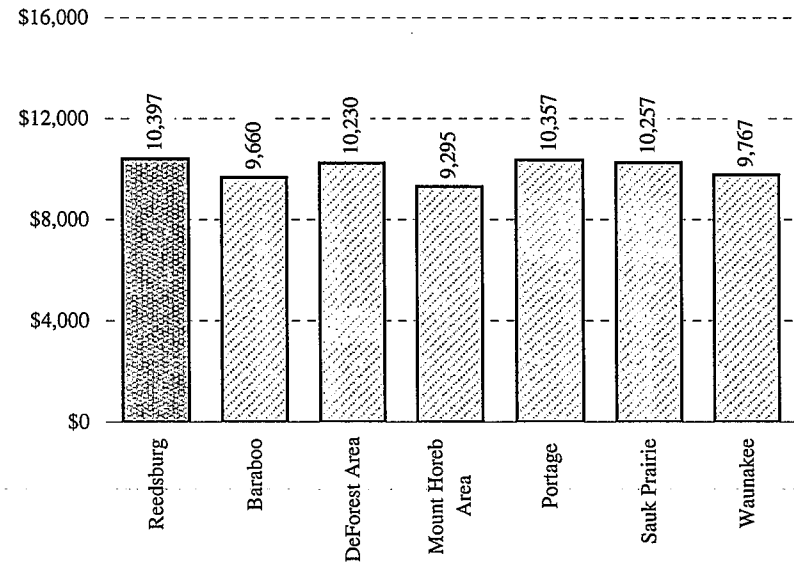
Total spending captures nearly all of a school district's spending. Food service expenditures and community service spending are excluded. Some districts put aside money each year for capital expenditures. When districts spend these dollars, per student spending can rise significantly.

Comparative spending is one measure of "education-related" spending. Districts with a small number of students but large land area might have high transportation costs. Some districts might spend one-time money on capital expansion. These types of expenditures are not included here.

**Total Expenditures Per Student**  
2009-10 Budgeted



**Comparative Expenditures Per Student**  
2009-10 Budgeted



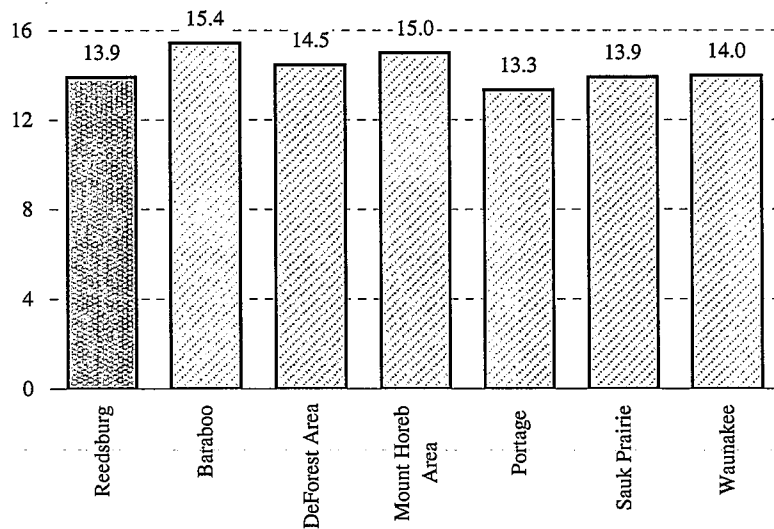
# Staffing Ratios

Staffing ratios can affect student performance as well as district costs. Some studies show that smaller class sizes in early grades can improve test scores slightly. Other studies have shown little relationship. More teachers and more staff result in higher district costs.

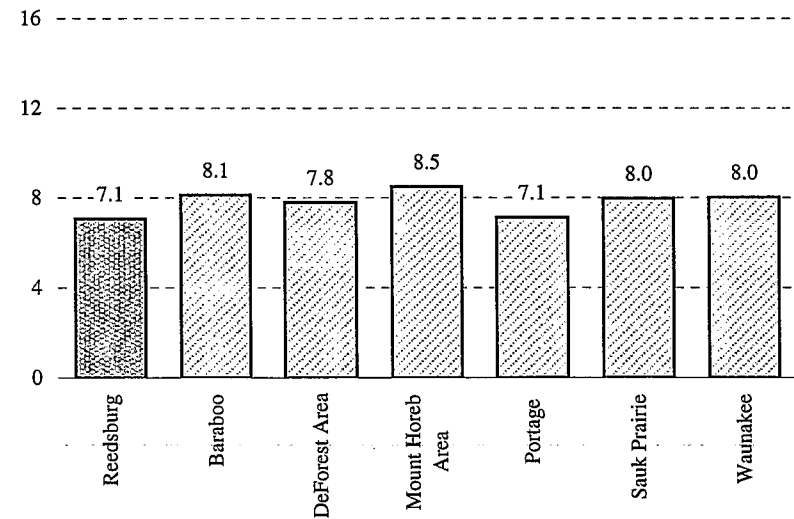
Even faced with declining enrollment, student teacher ratios have generally fallen statewide over the last several years. Although smaller class sizes can provide students with more personal attention, they also drive up costs.

The student-staff ratio measures the number of students relative to the entire staff employed by the school district, including administrators, teachers, specialists, support staff and others. Since salaries and benefits are the largest school district cost, smaller staffing ratios result in higher per student costs.

**Student-Teacher Ratios**  
2009-10



**Student-Staff Ratios**  
2009-10



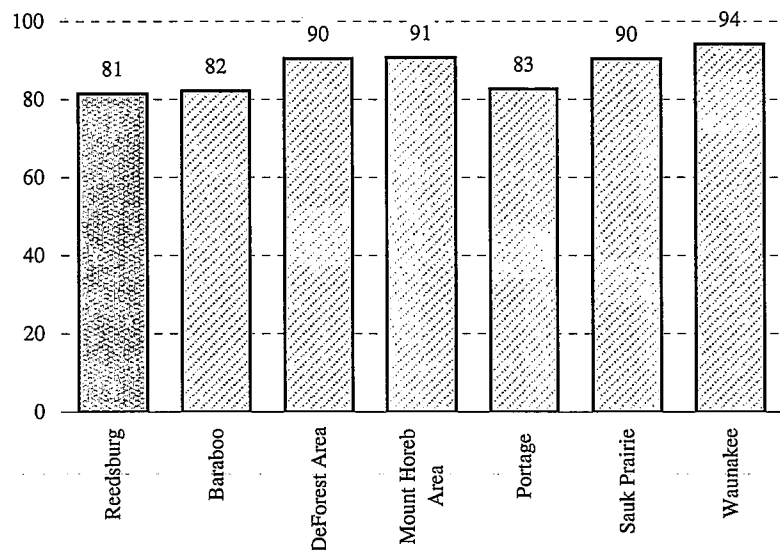
# Test Scores

Test scores are one measure of a school district's performance. The state administers the Wisconsin Knowledge and Concepts Exam (WKCE) to students in third through eighth and tenth grades. These tests cover reading and math. The fourth, eighth, and tenth grade tests also cover language arts, science and social studies.

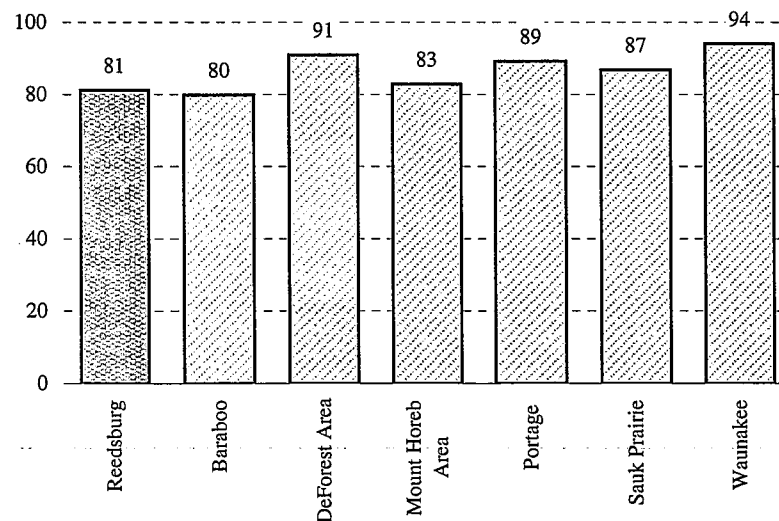
Although scores in all subjects are important, reading proficiency is particularly critical at a young age. The ability to read and draw useful information from a text enhances a child's ability to learn other subjects. Test scores are reported as the percentage of students who scored proficient or advanced on the fourth-grade reading test.

Math proficiency becomes exceedingly important at the middle-school and high-school levels. A solid math background is necessary to get into many colleges. Also, many occupations require some basic understanding of math. Test scores are reported as the percentage of students who scored proficient or advanced on the eighth-grade math test.

**Wisconsin Knowledge and Concepts Exam**  
Fourth Grade Reading, % Proficient or Advanced, 2009-10



**Wisconsin Knowledge and Concepts Exam**  
Eighth Grade Math, % Proficient or Advanced  
2009-10



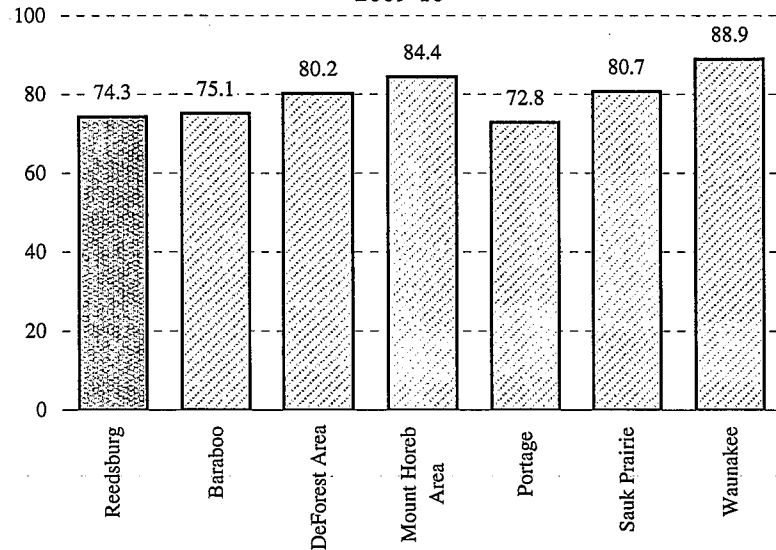
# Test Scores, continued

In addition to the state-mandated WKCE, some high school students also take college-placement exams. In Wisconsin, the most commonly taken college-placement test is the ACT.

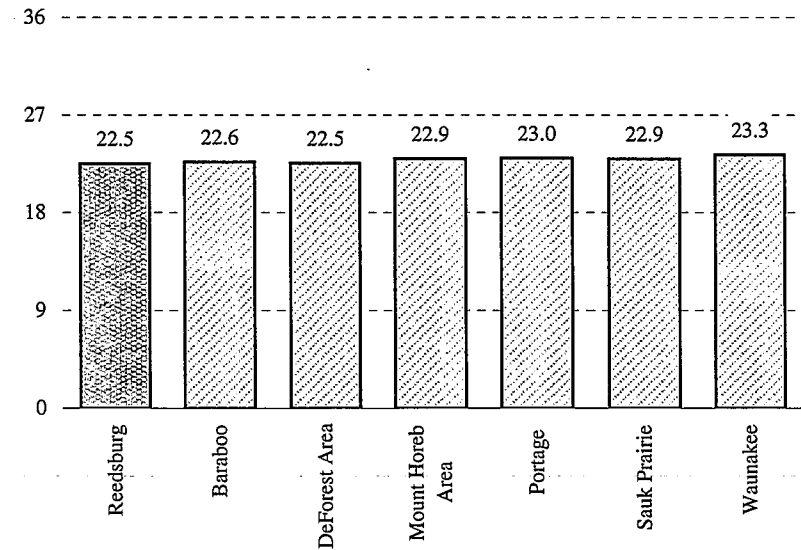
The tenth grade WKCE is the final state-mandated test for Wisconsin students. Students at this level take tests in reading, math, science, social studies, and language arts. The percentage of students scoring proficient or advanced on the tenth-grade science test are displayed below.

Most Wisconsin students who are planning to attend college take the ACT. While this exam provides another picture of district performance, it can be misleading because it is generally taken by only college-bound students. Wisconsin students averaged one of the highest scores nationally in 2008-09, at 22.3 (a perfect score is 36).

**Wisconsin Knowledge and Concepts Exam**  
Tenth Grade Science, % Proficient or Advanced,  
2009-10



**Average ACT Score**  
2008-09



DISTRICT		ENROLLMENT			DEMOGRAPHICS				STUDENT PERFORMANCE						
		2008-09			%	%	2008		2008-09 ACT			3rd Grade			
Type	Name	Public School	Private School	Home School	Minority Enroll.	Free Lunch	% Disabled	Adj. Gross Income Per Return	% Tested	Comp. Score	De-cile	De-Pct.	Math Pct.	De-cile	
K-8 DISTRICT AVG.		525	94	12	13.7	24.4	12.6	66,670	na	na		88	83		
UHS DISTRICT AVG.		1,190	68	22	11.0	15.0	11.3	66,670	65.3	23.2		na	na		
K-12 DISTRICT AVG.		2,236	328	50	23.9	39.2	14.5	49,164	56.8	22.2		79	77		
K-12 AVG. MINUS MPS		2,008	249	48	17.2	34.5	13.9	50,722	57.4	22.5		81	79		
K-12	Reedsburg	2,558	390	87	7.6	37.7	17.7	40,622	52.1	22.5	4	76	9	69	9
K-12	Baraboo	3,048	329	131	11.5	38.1	13.9	39,335	59.1	22.6	3	77	8	69	9
K-12	DeForest Area	3,232	0	47	12.6	20.4	14.7	56,756	64.7	22.5	4	90	3	89	3
K-12	Mount Horeb Area	2,330	0	81	4.9	12.4	11.8	57,841	68.1	22.9	3	82	6	80	6
K-12	Portage	2,471	283	93	8.4	34.4	14.0	42,008	47.5	23.0	2	80	7	79	6
K-12	Sauk Prairie	2,698	103	50	12.7	26.6	13.5	50,068	58.7	22.9	3	81	7	79	6
K-12	Waunakee	3,666	490	39	5.6	7.3	12.4	70,289	67.6	23.3	2	89	3	92	1

## Badger North Conference Report

DISTRICT	STUDENT PERFORMANCE																									
	4th Grade					5th Grade		6th Grade		7th Grade		8th Grade					10th Grade									
	Read.	Math	Sci.	S. S.	Lang.	Rd. Math	Rd. Math	Rd. Math	Rd. Math	Read.	Math	Sci.	S. S.	Lang.	Read.	Math	Sci.	S. S.	Lang.	Read.	Math	Sci.	S. S.	Lang.		
	De-		De-							De-		De-			De-		De-									
Type	Name	Pct.	cile	Pct.	cile	Pct.	Pct.	Pct.	Pct.	Pct.	Pct.	Pct.	Pct.	Pct.	Pct.	cile	Pct.	cile	Pct.	Pct.	Pct.	Pct.	Pct.	Pct.	Pct.	Pct.
K-8 DISTRICT AVG.		89		86		86	96	87	87	85	91	84	91	87	89		84		88	88	74	na		na		na
UHS DISTRICT AVG.		na		na		na	na	na	na	na	na	na	na	na	na		na		na	na	na	85		79		82
K-12 DISTRICT AVG.		81		81		77	92	77	80	78	84	78	86	81	84		78		80	81	65	77		71		72
K-12 AVG. MINUS MPS		84		83		80	94	80	82	81	87	81	88	84	86		81		83	84	67	80		75		76
K-12	Reedsburg	81	8	82	7	77	91	75	83	80	86	73	87	85	91	4	81	6	91	88	72	78	7	71	8	74
K-12	Baraboo	82	7	77	8	79	92	76	79	74	86	78	89	80	88	5	80	7	85	88	69	81	6	80	3	75
K-12	DeForest Area	90	3	91	2	87	96	86	90	89	91	86	93	92	90	4	91	2	87	90	74	81	6	81	3	80
K-12	Mount Horeb Area	91	3	90	3	90	97	85	93	94	92	88	95	91	88	5	83	5	82	88	69	87	3	78	4	84
K-12	Portage	83	7	84	6	80	95	82	83	88	89	81	85	84	85	6	89	2	89	85	68	74	9	68	8	73
K-12	Sauk Prairie	90	3	89	3	86	99	89	85	89	95	92	97	93	91	3	87	3	83	90	69	77	8	77	5	81
K-12	Waunakee	94	2	96	1	93	99	95	95	93	96	96	96	94	96	1	94	1	93	92	80	89	2	86	2	89

## Badger North Conference Report

DISTRICT		STAFFING								2008-09 TEACHER SALARIES							
Type	Name	Admin.	Licensed Instruction			Supp.	Total	Ratio:		BA Base	BA Max.	Yrs. to Max.	MA Base	MA Max.	Yrs. to Max.	Max. Salary	
			Lib.	Teach.	Special- ists			Other	Pupils to: Teach.								Total
K-8 DISTRICT AVG.		2.5	0.9	38.0	3.0	0.2	17.2	61.8	13.8	8.5	33,648	44,161	8	39,339	57,431	12	64,206
UHS DISTRICT AVG.		5.3	0.9	78.1	7.7	1.0	40.1	133.1	15.2	8.9	33,730	43,464	7	40,727	61,121	11	70,454
K-12 DISTRICT AVG.		9.2	2.9	152.3	16.5	5.0	83.4	269.4	14.7	8.3	32,079	43,885	10	36,169	53,781	13	59,000
K-12 AVG. MINUS MPS		8.0	2.7	139.3	14.4	2.3	72.9	239.8	14.4	8.4	32,068	43,854	10	36,157	53,743	13	58,957
K-12	Reedsburg	10.5	2.0	184.0	17.7	1.6	145.8	361.6	13.9	7.1	33,258	39,740	10	36,664	53,472	14	60,227
K-12	Baraboo	12.7	2.0	197.5	23.9	2.2	137.3	375.6	15.4	8.1	30,690	39,820	9	32,190	50,699	12	59,025
K-12	DeForest Area	15.0	6.0	223.6	27.4	2.4	140.6	415.1	14.5	7.8	30,485	35,517	4	35,069	55,327	14	61,345
K-12	Mount Horeb Area	10.9	3.3	155.5	15.1	4.3	85.3	274.3	15.0	8.5	32,150	43,718	11	37,559	53,333	15	62,197
K-12	Portage	11.0	2.5	185.4	18.2	3.1	126.6	346.9	13.3	7.1	34,425	40,845	11	38,040	52,230	15	64,315
K-12	Sauk Prairie	12.3	4.0	194.0	20.3	3.1	105.3	339.0	13.9	8.0	32,325	37,433	9	35,710	56,526	16	60,872
K-12	Waunakee	14.0	7.0	262.5	31.3	1.3	141.3	457.3	14.0	8.0	33,490	na	na	na	na	na	60,490

## Badger North Conference Report

DISTRICT		REVENUE SOURCES 2008-09 ACTUAL								
		Local		State		Federal		Total		
Type	Name	Amount (\$000)	% Operating Revenues	Amount (\$000)	% Operating Revenues	Amount (\$000)	% Operating Revenues	Operating (\$000)	L.T. Debt (\$000)	All Sources (\$000)
K-8 DISTRICT AVG.		4,064	56.4	2,119	29.4	558	7.8	7,205	258	7,464
UHS DISTRICT AVG.		12,366	65.0	4,166	21.9	1,044	5.5	19,033	703	19,735
K-12 DISTRICT AVG.		11,812	40.8	12,631	43.6	3,425	11.8	28,953	949	29,902
K-12 AVG. MINUS MPS		10,987	42.9	10,942	42.7	2,646	10.3	25,607	933	26,540
K-12	Reedsburg	12,486	40.2	14,462	46.6	3,649	11.8	31,043	0	31,043
K-12	Baraboo	14,384	41.1	15,908	45.5	3,363	9.6	34,964	508	35,472
K-12	DeForest Area	19,702	47.6	17,722	42.8	3,224	7.8	41,373	163	41,536
K-12	Mount Horeb Area	11,890	43.6	12,122	44.4	2,264	8.3	27,288	183	27,471
K-12	Portage	13,117	40.3	14,546	44.7	3,159	9.7	32,563	2,300	34,863
K-12	Sauk Prairie	15,704	47.7	13,222	40.2	3,308	10.0	32,914	358	33,272
K-12	Waunakee	22,787	51.3	17,610	39.7	3,110	7.0	44,398	0	44,398

## Badger North Conference Report

DISTRICT		REVENUE SOURCES 2009-10 BUDGET								
		Local		State		Federal		Total		
Type	Name	Amount (\$000)	% Operating Revenues	Amount (\$000)	% Operating Revenues	Amount (\$000)	% Operating Revenues	Operating (\$000)	L.T. Debt (\$000)	All Sources (\$000)
K-8 DISTRICT AVG.		4,250	57.3	2,245	30.3	423	5.7	7,419	92	7,510
UHS DISTRICT AVG.		12,836	65.5	4,403	22.5	699	3.6	19,611	43	19,655
K-12 DISTRICT AVG.		12,384	41.6	13,702	46.1	2,583	8.7	29,752	590	30,342
K-12 AVG. MINUS MPS		11,549	43.9	11,831	45.0	1,885	7.2	26,294	448	26,742
K-12	Reedsburg	13,856	42.9	15,331	47.4	2,528	7.8	32,313	0	32,313
K-12	Baraboo	15,260	42.2	16,892	46.7	2,503	6.9	36,157	508	36,665
K-12	DeForest Area	21,451	49.3	18,621	42.8	2,037	4.7	43,479	0	43,479
K-12	Mount Horeb Area	12,401	45.4	13,238	48.5	1,116	4.1	27,294	183	27,477
K-12	Portage	13,761	42.4	15,525	47.9	1,977	6.1	32,428	0	32,428
K-12	Sauk Prairie	17,853	51.8	13,401	38.9	2,531	7.3	34,444	0	34,444
K-12	Waunakee	24,816	52.6	19,248	40.8	1,920	4.1	47,154	0	47,154

## Badger North Conference Report

DISTRICT	2009-10 PER STUDENT REVENUES										PROPERTY TAXES			
	Property Tax		Equal. Aid		Categ. Aid		Prop. Tax Credit		Tot. State Supp.		Equal. Value (\$000)	Equal. Value Per Student	Levy (\$000)	Gross Tax Rate
	% St. Avg.	(+/-)	% St. Avg.	(+/-)	% St. Avg.	(+/-)	% St. Avg.	(+/-)	% Tot. Exp.	Amt.				
Type Name	Amt.	(+/-)	Amt.	(+/-)	Amt.	(+/-)	Amt.	(+/-)	Amt.	Exp.				
K-8 DISTRICT AVG.	7,706		3,668		536		1,278		5,482	42.8	753,597	1,434,236	4,049	5.37
UHS DISTRICT AVG.	9,904		3,155		552		1,660		5,367	37.9	3,466,548	2,914,045	11,781	3.40
K-12 DISTRICT AVG.	5,144		5,373		708		847		6,927	56.1	1,253,094	560,976	11,504	9.18
K-12 AVG. MINUS MPS	5,326		5,207		621		878		6,706	55.3	1,174,824	585,190	10,694	9.10
K-12 Reedsburg	5,041	-2.0	5,208	-3.1	769	8.6	770	-9.0	6,748	56.6	1,435,747	561,277	12,896	8.98
K-12 Baraboo	4,505	-12.4	4,972	-7.5	499	-29.5	719	-15.1	6,189	56.5	1,624,267	532,896	13,730	8.45
K-12 DeForest Area	6,144	19.4	5,144	-4.3	492	-30.5	1,011	19.4	6,647	53.1	1,990,547	615,887	19,857	9.98
K-12 Mount Horeb Area	4,800	-6.7	5,317	-1.0	348	-50.8	777	-8.2	6,443	57.0	1,265,865	543,290	11,183	8.83
K-12 Portage	5,157	0.3	5,614	4.5	624	-11.9	830	-1.9	7,068	57.6	1,321,874	534,955	12,744	9.64
K-12 Sauk Prairie	5,986	16.4	4,409	-17.9	474	-33.0	903	6.7	5,786	49.2	1,764,314	653,934	16,151	9.15
K-12 Waunakee	6,218	20.9	4,778	-11.1	456	-35.5	964	13.8	6,198	51.5	2,107,451	574,864	22,797	10.82

## Badger North Conference Report

DISTRICT		PER STUDENT EXPENDITURES 2008-09 ACTUALS										FUND BAL. 08-09 ACT.				
		Instruction		Pupil Serv.	Instr. Supp.	Admin.	Bldg. Grds.	Pupil Trans.	Capital Exp./ Debt	Total Exp.	Comparative Exp.			Ending (\$000)	% Tot. Exp.	De- cile
Type	Name	Total	Sal. & Fringe								K-12 De- Amt.	% St. Avg. (+/-)				
	K-8 DISTRICT AVG.	7,247	6,133	392	530	1,019	1,086	506	1,064	12,316	10,274			1,402	23.5	
	UHS DISTRICT AVG.	7,215	5,331	664	486	949	1,526	514	1,296	13,210	10,839			4,675	32.1	
	K-12 DISTRICT AVG.	6,902	5,824	503	543	879	1,130	466	812	11,816	9,957			4,079	16.5	
	K-12 AVG. MINUS MPS	6,787	5,768	487	511	859	1,120	438	864	11,588	9,764			3,888	18.0	
K-12	Reedsburg	7,019	6,133	484	528	820	1,126	383	780	11,461	9,978	5	0.2	2,465	9.0	10
K-12	Baraboo	6,452	5,646	407	643	905	1,070	372	774	10,925	9,477	7	-4.8	5,094	16.7	7
K-12	DeForest Area	6,324	5,523	448	621	853	1,111	378	1,226	11,690	9,356	8	-6.0	13,692	40.1	1
K-12	Mount Horeb Area	5,767	4,888	367	750	812	1,049	471	1,530	11,163	8,744	10	-12.2	2,717	12.2	9
K-12	Portage	6,850	5,804	449	531	960	1,447	420	1,060	11,942	10,236	4	2.8	4,673	17.2	7
K-12	Sauk Prairie	6,548	5,645	451	509	1,153	1,177	456	710	11,345	9,838	5	-1.2	6,200	21.5	5
K-12	Waunakee	6,271	5,346	458	438	1,081	1,078	285	1,492	11,610	9,327	8	-6.3	4,999	13.8	8

## Badger North Conference Report

DISTRICT		PER STUDENT EXPENDITURES 2009-10 BUDGET										FUND BAL. 09-10 BUD.				
		Instruction								Comparative Exp.						
						Capital				K-12 % St.						
Type	Name	Total	Sal. & Fringe	Pupil Serv.	Instr. Supp.	Bldg. Admin.	Pupil Grds.	Exp./ Debt	Total Exp.	Amt.	De-cile	Avg. (+/-)	Ending (\$000)	% Tot. Exp.	De-cile	
K-8 DISTRICT AVG.		7,476	6,281	393	598	1,062	1,158	526	987	12,746	10,686		1,371	22.0		
UHS DISTRICT AVG.		7,556	5,572	714	583	1,008	1,599	559	1,227	14,059	11,459		4,571	29.6		
K-12 DISTRICT AVG.		7,244	6,067	544	617	908	1,152	485	791	12,366	10,465		3,976	15.3		
K-12 AVG. MINUS MPS		7,131	6,009	516	566	886	1,142	460	829	12,096	10,242		3,776	16.6		
K-12	Reedsburg	7,355	6,373	490	555	780	1,218	313	791	11,915	10,397	6	-0.7	2,465	8.6	10
K-12	Baraboo	6,731	5,774	419	664	900	946	394	727	10,946	9,660	8	-7.7	4,589	14.6	7
K-12	DeForest Area	6,860	5,911	506	659	920	1,285	470	1,188	12,524	10,230	6	-2.2	13,692	37.3	1
K-12	Mount Horeb Area	6,233	5,235	414	681	831	1,137	353	1,236	11,301	9,295	9	-11.2	2,371	10.0	9
K-12	Portage	6,989	6,044	473	543	1,022	1,329	448	1,052	12,279	10,357	6	-1.0	4,623	16.5	6
K-12	Sauk Prairie	6,890	5,848	494	619	1,134	1,120	473	717	11,767	10,257	6	-2.0	6,215	20.8	4
K-12	Waunakee	6,735	5,658	468	478	1,057	1,029	308	1,425	12,036	9,767	8	-6.7	4,999	12.8	8

## Badger North Conference Report