



SchoolFacts16

Reedsburg History

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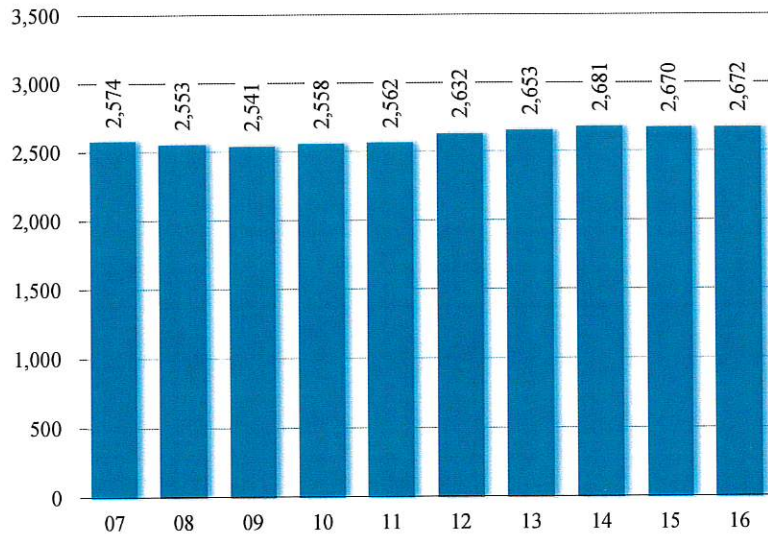
Reedsburg Students

The number of students affects school district finances. Resident student counts (membership) matter for revenue limits and state aid. Declining membership numbers are a problem for many districts. Not only does it affect finances, fewer resident students means school buildings are not used to capacity. Open enrollment can help solve that problem.

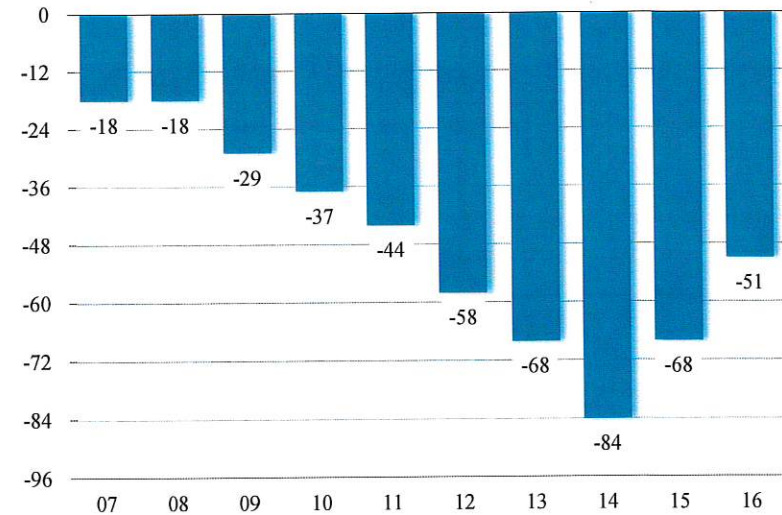
Maintaining enrollments is critical for Wisconsin school districts. Student counts are used to calculate district revenue limits and state aid. Districts with declining enrollment often struggle financially as revenue growth slows more than costs. The chart shows "membership," or full-time equivalent resident students, for the past 10 years.

Since 1999, Wisconsin has allowed students to attend any public school district in the state. Open enrollment can help keep classrooms full. Districts with virtual school programs typically have large open enrollment populations. Net open enrollment measures the difference between the number of students coming into the district and the number of students leaving.

Membership
2007-16



Net Open Enrollment
2007-16



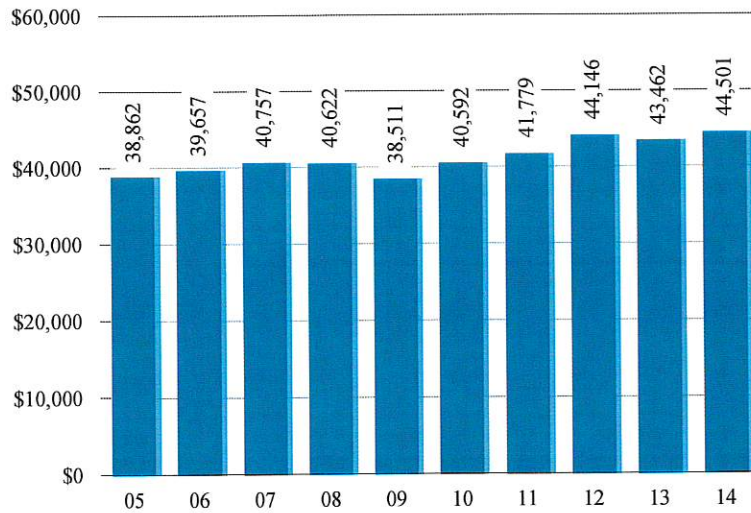
Reedsburg Income and Wealth

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.

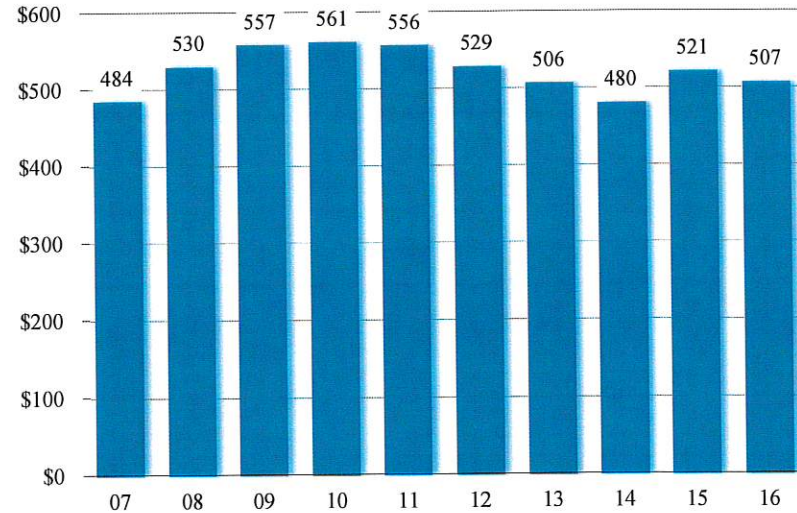
Adjusted gross income is one measure of family income in a district. Higher average incomes have traditionally been associated with more education spending. Additionally, students from higher-income families tend to have more resources available to help them succeed academically.

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 the tax base and providing more aid to property-poor districts.

Average Adjusted Gross Incomes
2005-14



Property Values Per Student
2007-16 (\$ Thousands)



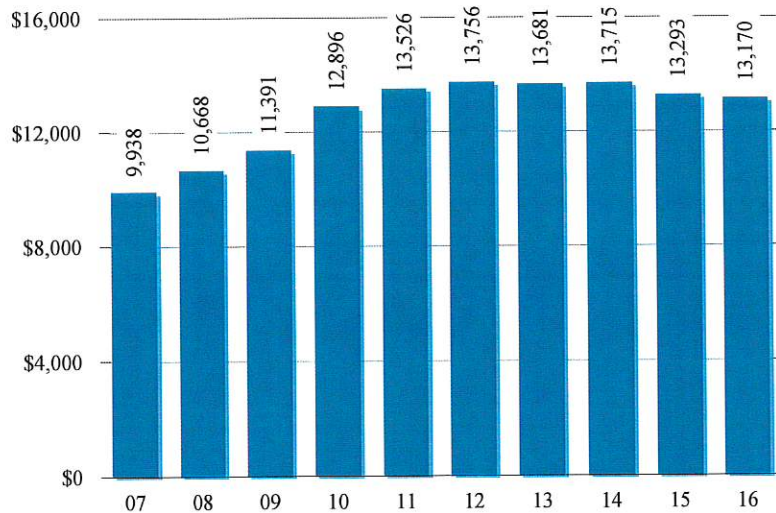
Reedsburg Property Taxes

Local property taxes are one of the primary funding sources for Wisconsin schools. State-mandated revenue limits tie school levies to state aid. Changes in school levies and property tax rates depend in part on the budget actions of state legislators.

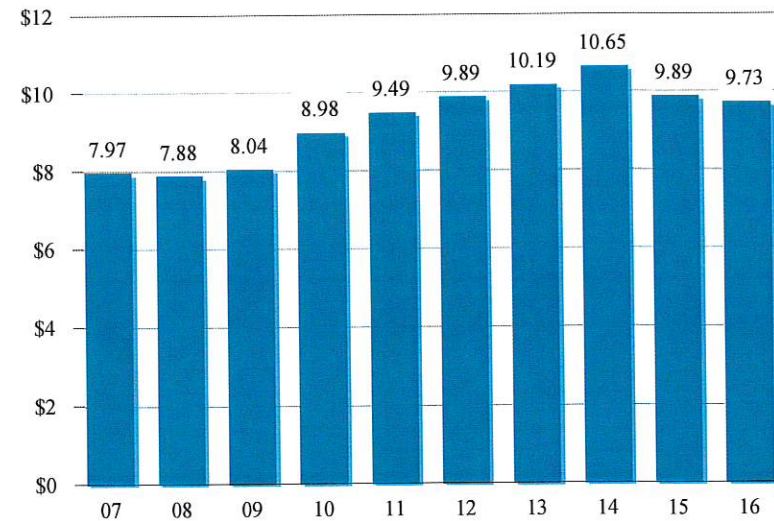
Most of a school district's property tax levy is for district operations. Districts that have borrowed for new schools or other capital improvements also have a debt levy. Some school districts also have a "Fund 80" property tax which is used to fund community service programs. The chart below shows the total school district levy.

The school tax rate is calculated by dividing the school levy by total equalized property value in the district. Thus, the rate can rise or fall depending on changes in the district's levy and changes in property values. When values rise rapidly, property tax rates tend to fall. When values rise slowly or decline, rates tend to increase.

School Levies
2007-16 (\$ Thousands)



School Tax Rates
2007-16



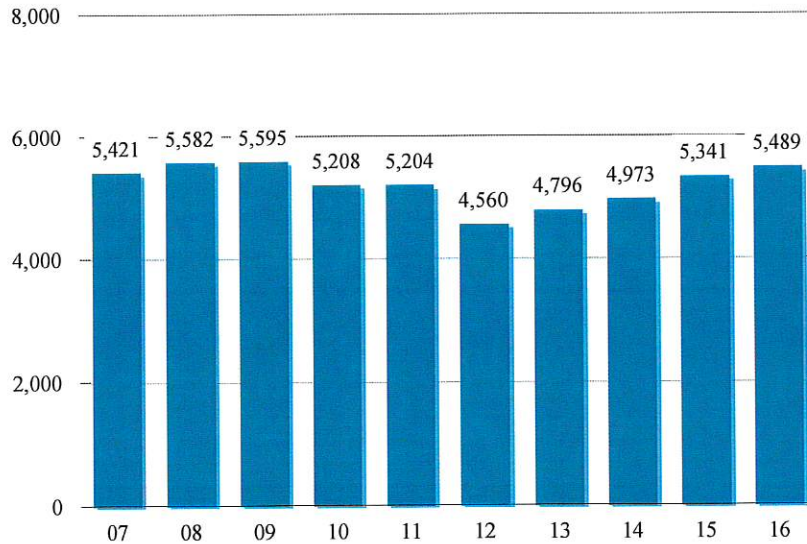
Reedsburg State Support

Wisconsin schools are largely funded with a combination of state aid and local property taxes. Equalization aid is the largest state school aid and is distributed based on property wealth.

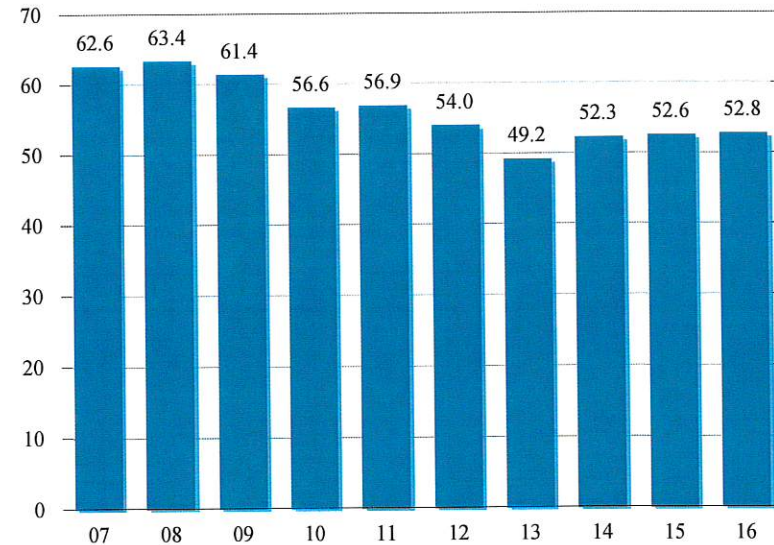
State equalization aid is paid to school districts based on property wealth; it is designed to equalize property tax rates. Property-poor districts receive more aid, while property-rich ones receive less. The chart below shows state equalization aid per student.

In addition to equalization aid, the state provide categorical aids, such as those to help pay for special education and transportation. The percentage of of district spending funded by state aid depends largely on district property wealth. Total state support has generally been declining for the past 10 years.

State Equalization Aid
Aid Per Student, 2007-16



Total State Support
Total State School Aids % of Spending, 2007-16



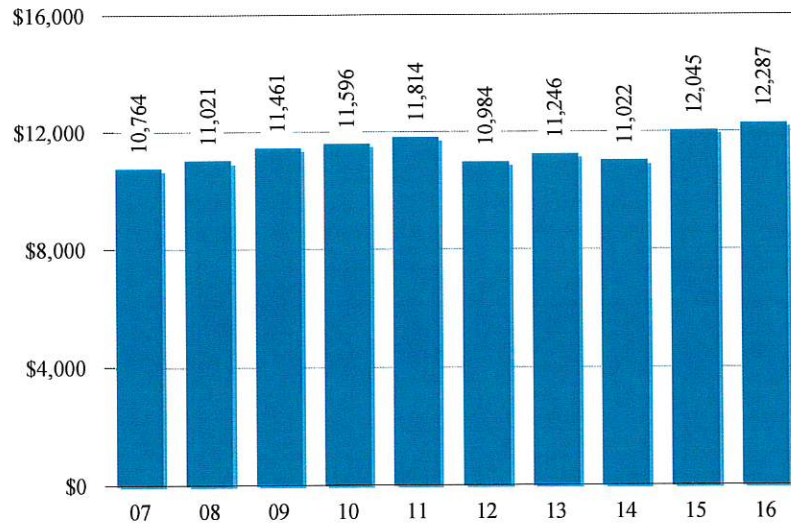
Reedsburg Spending

A number of factors affect per student spending by school districts, 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.

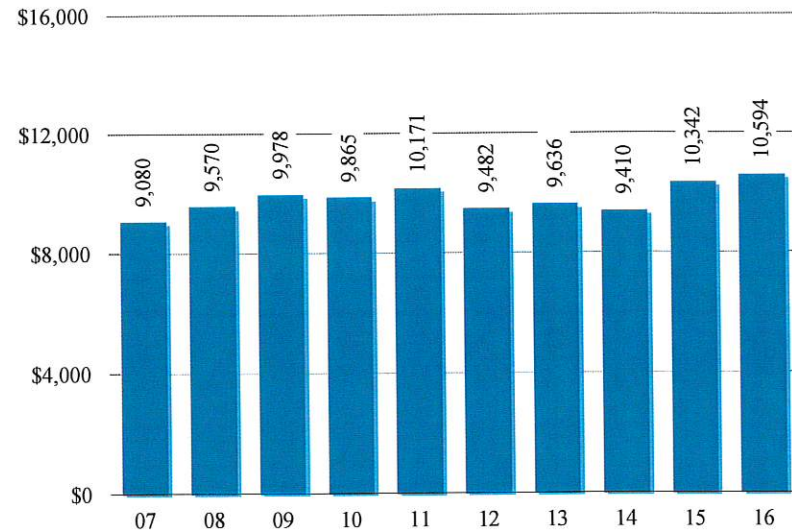
Total spending captures nearly all of a school district's spending. Food service expenditures and community service spending are excluded. Some districts put aside money each year for capital expenditures. When districts spend these dollars, per student spending can rise significantly.

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
2007-16



Comparative Expenditures Per Student
2007-16



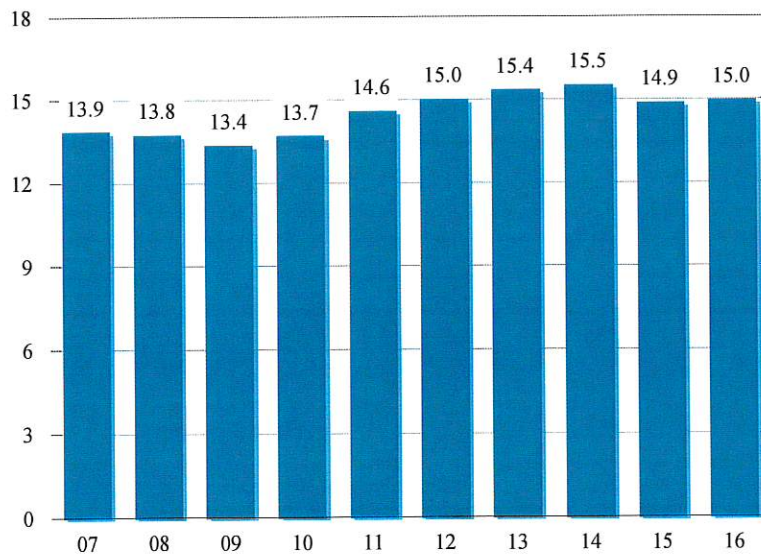
Reedsburg Staffing Ratios

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.

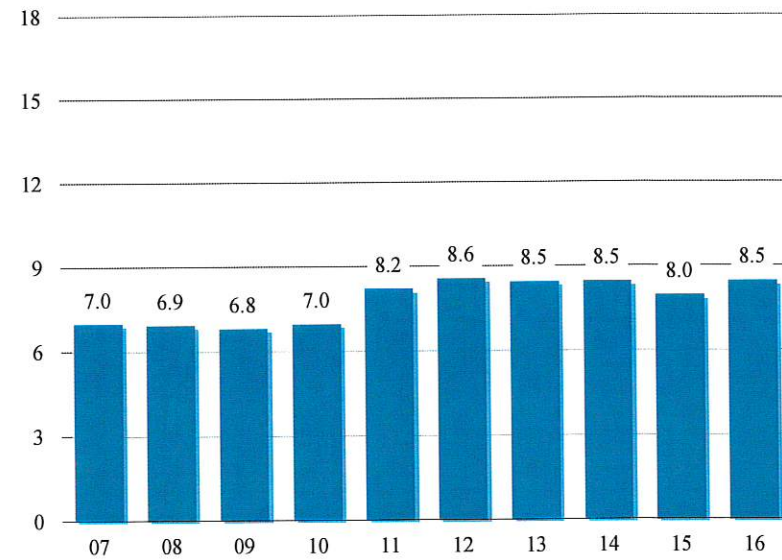
After declining for more than a decade, student-teacher ratios statewide rose slightly during 2010-12. Since then, they have fluctuated within a fairly narrow range. Student-teacher ratios vary widely at the district level.

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
2007-16



Student-Staff Ratios
2007-16



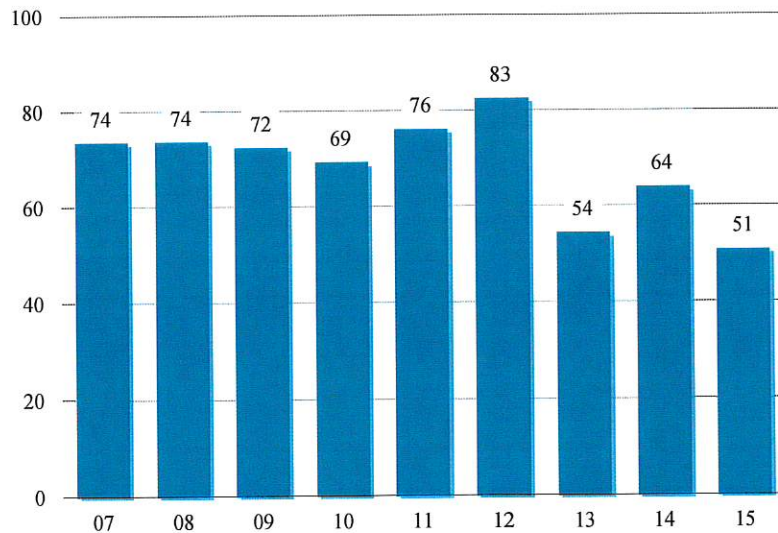
Reedsburg Test Scores

The state has shifted testing over the past few years. In 2015, the state shifted from the Wisconsin Knowledge and Concepts Exam (WKCE) to the Badger Exam. Although both test math skills at various grade levels, scores are not directly comparable. ACT scores measure college readiness.

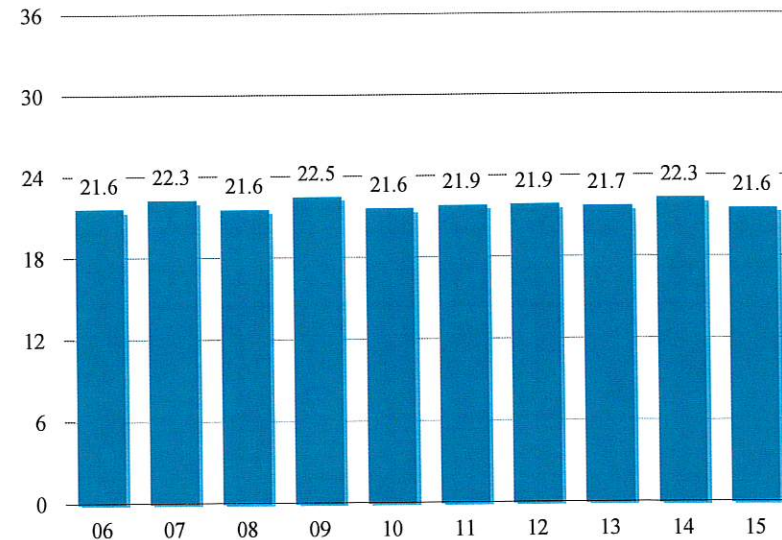
Although scores in all subjects are important, math proficiency is particularly critical in today's technological world. Test scores are reported as the percentage of students who scored proficient or advanced on the 3rd-grade math test. Scores from 2014 and earlier are WKCE; proficiency cutoffs changed in 2013. Scores for 2015 are from the Badger Exam and are not directly comparable to WKCE scores.

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 typically average around 22 (a perfect score is 36), among the highest scores nationally.

WKCE (through 2014) & Badger Exam (2015)
3rd-Grade Math, % Proficient or Advanced,
2007-15



Average ACT Scores
2006-2015



Reedsburg School District History

YEAR	ENROLLMENT					DEMOGRAPHICS				
	Resident FTE (Membership)	Open Enrollment Headcount		Private Choice	Home School	% Minority Enroll.	2-Yrs. Prior	% Free/ Reduced Lunch	% Disabled	2-Years Prior
In		Out	% in Poverty				Adj. Gross Income Per Return			
2006-07	2,574	34	52	0	102	6.0	9.2	29.2	16.5	38,862
2007-08	2,553	44	62	0	86	6.7	11.8	31.4	16.4	39,657
2008-09	2,541	44	73	0	86	6.9	10.1	35.4	17.6	40,757
2009-10	2,558	47	84	0	87	7.6	10.3	37.7	17.7	40,622
2010-11	2,562	58	102	0	75	9.7	12.2	43.0	18.0	38,511
2011-12	2,632	56	114	0	81	9.4	16.7	44.1	17.4	40,592
2012-13	2,653	57	125	0	93	10.8	15.5	41.5	17.4	41,779
2013-14	2,681	71	155	na	81	10.8	13.1	47.6	16.0	44,146
2014-15	2,670	91	159	na	109	11.3	13.1	41.4	15.4	43,462
2015-16	2,672	114	165	0	101	11.7	14.5	41.0	15.2	44,501

Reedsburg School District History

YEAR	STUDENT PERFORMANCE																					
	Resident FTE (Membershi	Prior-Yr. ACT			3rd Grade						5th Grade						8th Grade					
		%	Comp. Score	De- cile	Eng./L.A.			Math			Eng./L.A.			Math			Eng./L.A.			Math		
					Tested	P/A	cile	%	%	De-	%	%	De-	%	%	De-	%	%	De-	%	%	De-
2006-07	2,574	56.9	21.6	6	81	8	74	7	87	6	77	7	82	9	75	8						
2007-08	2,553	53.5	22.3	4	83	6	74	7	81	9	67	9	89	5	81	6						
2008-09	2,541	53.0	21.6	7	77	8	72	9	80	8	73	9	89	5	82	6						
2009-10	2,558	52.1	22.5	4	76	9	69	9	83	6	80	6	91	4	81	6						
2010-11	2,562	49.1	21.6	7	82	7	76	6	84	8	81	6	90	5	83	6						
2011-12	2,632	48.6	21.9	6	83	6	83	5	81	7	76	8	90	4	77	9						
2012-13	2,653	56.0	21.9	7	37	6	54	4	33	7	54	6	45	5	45	6						
2013-14	2,681	54.2	21.7	7	41	4	64	3	34	6	54	6	36	5	47	6						
2014-15	2,670	48.3	22.3	5	99	54	7	99	51	7	99	50	8	99	39	6	100	58	6	100	33	8
2015-16	2,672	58.4	21.6	8																		

2007-14 test scores are from WKCE reading and math tests. Definitions of proficient and advanced were changed beginning in 2013. 2015 scores are from the Badger Exam and are not directly comparable to WKCE scores.

Reedsburg School District History

YEAR	STAFFING AND COMPENSATION														
	Administrators				Teachers				Other Lic. Instr.			Supp.	Total	Ratio:	
Resident FTE (Membership)	FTE	Avg. Salary	Avg. Benefits	FTE	Avg. Salary	Avg. Benefits	Avg. Exp.	Lib.	Special-ists	Other	Teach.			Total	
2006-07	2,574	12.0	78,860	32,616	184.2	45,496	22,015	14.0	3.9	16.0	1.6	147.6	365.3	13.9	7.0
2007-08	2,553	12.0	81,087	33,342	184.2	48,236	24,755	14.6	3.9	16.0	1.6	147.6	365.3	13.8	6.9
2008-09	2,541	11.2	85,860	32,779	187.8	50,347	25,324	15.4	4.0	15.9	1.6	148.2	368.7	13.4	6.8
2009-10	2,558	10.5	85,273	31,748	184.0	51,478	26,895	16.0	2.0	17.7	1.6	145.8	361.6	13.7	7.0
2010-11	2,562	10.0	90,715	52,931	172.5	52,656	42,941	16.2	2.0	19.0	1.0	101.9	306.4	14.6	8.2
2011-12	2,632	11.0	95,500	30,193	171.3	54,231	21,436	14.3	2.0	17.1	1.0	97.5	299.9	15.0	8.6
2012-13	2,653	11.0	97,218	21,988	168.3	55,198	19,218	15.3	1.0	16.8	1.0	107.3	305.4	15.4	8.5
2013-14	2,681	11.0	99,659	29,333	167.3	55,559	21,406	13.5	1.0	17.3	1.0	109.2	306.7	15.5	8.5
2014-15	2,670	12.8	98,653	30,801	174.7	56,337	21,516	13.1	2.0	19.3	1.1	116.8	326.6	14.9	8.0
2015-16	2,672	12.0	99,790	30,828	175.1	55,518	21,149	13.4	1.0	19.4	0.2	101.5	309.2	15.0	8.5

Reedsburg School District History

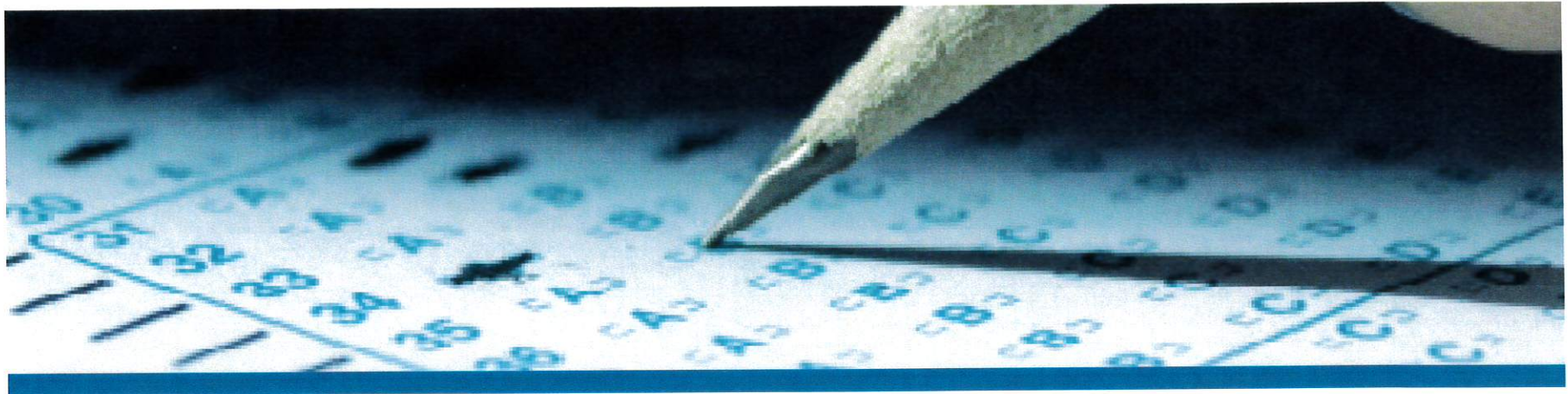
YEAR	Resident FTE (Membershi	SELECTED PER STUDENT REVENUES								VALUES AND TAXES					
		Rev. Limit		Property Tax		Equal. Aid		Categ. Aid		Tot. State Supp.		Equal.	Equal.	Property	Gross
		% St.	% St.	% St.	% St.	% St.	% St.	% St.	% St.	% Tot.	Value	Value Per	Tax	Tax	
		Avg.	Avg.	Avg.	Avg.	Avg.	Avg.	Avg.	Avg.	Exp.	(\$000)	Student	(\$000)	Rate	
		Amt.	(+/-)	Amt.	(+/-)	Amt.	(+/-)	Amt.	(+/-)	Amt.					
2006-07	2,574	8,659	-4.1	3,861	-9.0	5,421	0.3	583	-6.2	6,596	62.6	1,246,716	484,350	9,938	7.97
2007-08	2,553	9,081	-3.3	4,178	-8.8	5,582	2.6	649	-1.2	6,915	63.4	1,353,007	529,968	10,668	7.88
2008-09	2,541	9,432	-3.1	4,483	-7.4	5,595	2.5	657	-6.9	7,017	61.4	1,416,433	557,431	11,391	8.04
2009-10	2,558	9,582	-4.0	5,041	-2.0	5,208	-3.1	769	8.6	6,748	56.6	1,435,747	561,277	12,896	8.98
2010-11	2,562	9,790	-3.7	5,280	-0.9	5,204	-3.2	727	3.0	6,722	56.9	1,425,129	556,256	13,526	9.49
2011-12	2,632	9,100	-5.9	5,227	-1.1	4,560	-7.2	790	13.3	6,145	54.0	1,391,101	528,534	13,756	9.89
2012-13	2,653	9,200	-5.4	5,157	-2.7	4,796	-3.1	863	19.2	5,659	49.2	1,342,733	506,119	13,681	10.19
2013-14	2,681	9,317	-5.4	5,116	-4.2	4,973	-1.6	845	12.3	5,819	52.3	1,287,336	480,170	13,715	10.65
2014-15	2,670	9,505	-5.1	5,152	-2.7	5,341	3.6	937	11.6	6,279	52.6	1,391,101	521,012	13,293	9.89
2015-16	2,672	9,527	-6.0	4,929	-11.2	5,489	5.7	1,000	19.8	6,489	52.8	1,353,812	506,666	13,170	9.73

Reedsburg School District History

YEAR	REVENUE SOURCES (Last year is budgeted)									
	Resident FTE (Membershi	Local		State		Federal		Total		
		Amount (\$000)	% Operating Revenues	Amount (\$000)	% Operating Revenues	Amount (\$000)	% Operating Revenues	Operating (\$000)	L.T. Debt (\$000)	All Sources (\$000)
2006-07	2,574	11,041	38.5	15,485	54.1	1,516	5.3	28,649	223	28,872
2007-08	2,553	11,739	39.6	15,987	54.0	1,506	5.1	29,615	0	29,615
2008-09	2,541	12,486	40.2	14,462	46.6	3,649	11.8	31,043	0	31,043
2009-10	2,558	13,870	43.1	14,603	45.4	3,276	10.2	32,198	193	32,391
2010-11	2,562	14,459	43.8	15,341	46.5	2,314	7.0	33,020	0	33,020
2011-12	2,632	14,728	43.5	14,133	41.8	2,677	7.9	33,848	0	33,848
2012-13	2,653	14,487	43.9	15,056	45.6	2,164	6.6	33,027	286	33,313
2013-14	2,681	14,561	44.7	15,679	48.2	2,309	7.1	32,549	0	32,549
2014-15	2,670	14,093	40.3	16,814	48.1	2,332	6.7	34,942	0	34,942
2015-16	2,672	14,005	39.8	17,367	49.3	2,349	6.7	35,206	0	35,206

Reedsburg School District History

YEAR	Resident FTE (Membershi	PER STUDENT EXPENDITURES (Last year is budgeted)										FUND BAL.				
		Instruction		Pupil Serv.	Instr. Supp.	Admin.	Bldg. Grds.	Pupil Trans.	Capital Exp./ Debt	Total Exp.	Comparative Exp.		Ending (\$000)	% Tot. Exp.	De- cile	
Total	Sal. & Fringe	K-12 De- cile	% St. Avg. (+/-)													
2006-07	2,574	6,235	5,472	455	495	785	1,111	398	865	10,764	9,080	5	-1.7	2,938	11.5	9
2007-08	2,553	6,665	5,839	468	495	773	1,169	383	724	11,021	9,570	5	-0.1	2,343	8.9	10
2008-09	2,541	7,019	6,133	484	528	820	1,126	383	780	11,461	9,978	5	0.2	2,465	9.0	10
2009-10	2,558	7,170	6,252	489	402	776	1,028	294	811	11,596	9,865	7	-3.4	3,398	12.2	9
2010-11	2,562	7,186	6,538	496	520	790	1,179	314	828	11,814	10,171	7	-4.2	3,945	13.7	9
2011-12	2,632	6,725	5,949	443	467	808	1,038	374	832	10,984	9,482	7	-4.1	5,839	21.5	6
2012-13	2,653	6,789	6,046	440	426	779	1,202	367	871	11,246	9,636	6	-2.8	6,915	24.6	5
2013-14	2,681	6,573	5,803	409	465	817	1,146	402	856	11,022	9,410	5	-6.6	8,529	30.4	4
2014-15	2,670	7,226	6,361	485	510	1,008	1,112	442	896	12,045	10,342	5	0.4	8,149	26.6	5
2015-16	2,672	7,172	6,299	512	556	1,172	1,182	511	913	12,287	10,594	4	0.7	7,495	24.0	5



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