



Wisconsin Taxpayers Alliance

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NEWS

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October 29, 2007

Per Student School Spending Climbs 4.2%, Student Counts Erode Slightly WISTAX's *SchoolFacts07* Provides Comprehensive School Data

MADISON—Wisconsin's public school districts budgeted to spend more than \$9.6 billion in 2006-07, an increase of 4.1% from 2005-06. However, because the number of full-time equivalent (FTE) students declined slightly, the increase in per student spending (4.2%) was slightly higher. The 2006-07 increase in per student spending was slightly above the 4.0% average from 1999-2000 through 2005-06. These and other important facts about Wisconsin's schools can be found in the newly released *SchoolFacts07*, an annual publication of the Wisconsin Taxpayers Alliance (WISTAX). *SchoolFacts* offers a variety of spending, revenue, and test-score information for every school district in the state.

Wisconsin school districts budgeted an average of \$11,085 per pupil in 2006-07, WISTAX said. Most district spending was for instruction (\$6,442), with smaller amounts going for building and grounds (\$1,029), administration (\$837), and capital expenditures/debt service (\$789).

Spending on buildings and grounds (+5.0%) rose the most in 2006-07, followed by pupil services (4.9%) and instruction (4.3%). Spending on administration (3.9%) and on instructional support (3.6%) rose less than 4%, according to WISTAX.

For the fourth consecutive year, the number of FTE students declined. Totalling 868,394, statewide student counts were 507 below 2005-06 figures and 5,648 less than their 2002-03 peak. WISTAX researchers noted that from 1999 to 2007, statewide student counts were approximately unchanged. However, during that period, 257 districts experienced enrollment drops. Of those with declines, 37 fell more than 20%, and another 88 fell at least 10%. Among districts with the largest 1999 to 2007 declines were Alma (-33.1%), Herman #22 (-32.8%), North Crawford (-32.0%), Florence (-30.9%), and Butternut (-30.3%). However, not all districts are shrinking; 33 had enrollment increases of at least 20% over the period studied.

WISTAX researchers noted that a modest increase in 2006-07 state aid resulted in school property taxes rising faster than normal. State general aids rose a modest 2.3% in 2006-07. That increase, along with state-imposed revenue limits, resulted in a 5.4% increase in 2006-07 statewide school property taxes. A total of 202 districts had school tax increases of 5% or more; 83 reduced their levy, WISTAX said.

Total fund balances at the end of 2005-06 were \$1.37 billion, an increase of \$30.4 million, or 2.3%, over the prior year. A fund balance represents dollars not currently being used by the district. The money could be reserved to fund a future capital expenditure, to solve cash flow problems arising from staggered receipt of state aid and property taxes, or to cover unexpected costs or revenue shortfalls (a rainy-day fund).

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Statewide, fund balances averaged 14.8% of expenditures, down from 15.0% in 2004-05. The school district of Monroe was unique in that it had a negative balance at the end of 2005-06. Among remaining districts, balances ranged from less than 3% of expenditures in Burlington, New London, Washington-Caldwell, Wausaukee, and Wauzeka-Steuben to more than 50% in Beecher-Dunbar-Pembine, Brighton #1, North Cape, and Wabeno.

In addition to information on school finances and students counts, ***SchoolFacts07*** provides data on district demography, test scores, and staffing. WISTAX researchers noted that the percentage of students identified as disabled declined in 2006-07. A total of 14.6% of students were so identified, down 0.2 percentage points from the prior year, but 0.9 points higher than in 1999-2000. Nearly one-third (32.4%) of students were eligible for free or reduced lunch (one indicator of poverty in a district) in 2006-07, up from 30.8% in 2005-06. This percentage has risen more than seven percentage points since 1999-2000, when it was 25.0%.

SchoolFacts is the most complete published collection of Wisconsin school district data. The 164-page book contains information on school district demography, test scores, revenues, spending, staffing, and much more. ***SchoolFacts07*** also contains summary data by cooperative educational service agency (CESA) and by district size. In addition, supplemental reports by athletic conference or for a customized group of districts can be ordered from WISTAX. Printing of ***SchoolFacts07*** was underwritten by a grant from Sentry Insurance Foundation, Inc., the charitable arm of Sentry Insurance a Mutual Company, Stevens Point, Wisconsin.

SchoolFacts07 can be ordered by writing the Wisconsin Taxpayers Alliance, 401 North Lawn Ave., Madison, WI 53704-5033, by calling 608.241.9789, or by visiting www.wistax.org. The price per copy is \$29.95, plus tax. Discounts are available for purchases of five or more. □

(Editor's Note: An electronic version of this release is available at www.wistax.org.)