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# Data on School District Revenues and Pupil Assessments in Wisconsin

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**T**he Badger State will spend approximately \$9,216 per pupil to educate public school students for the year 2003-04. Of the estimated \$4,747.2 million of state aid to education, almost nine-tenths are used to equalize the school property tax differences between school districts. Over the course of the past twelve years, state aid for K-12 public schools in Wisconsin has increased 137%. However, because of state revenue limits on how much school property tax money can be collected without referenda, the level of school property taxes citizens pay has risen only 27%. Just as state aid to education has risen in the past several years, assessments show that the percentage of Wisconsin students scoring at advanced or proficient levels on state standardized tests has risen as well. However, about twice as many students score at advanced or proficient levels on state standardized tests than on national tests. Also, average gains in achievement across all students can mask the fact that some student groups continue to score lower than others. Children of color, English language learners, students with disabilities, and those from economically disadvantaged backgrounds consistently perform less well than their peers. While no single cause for this situation has been identified, Wisconsin has a variety of programs and strategies aimed at closing the achievement gap.

## School District Revenues

State aid for the K-12 public school system in Wisconsin has increased from \$2.05 billion in 1992-93 to a budgeted amount of \$4.86 billion in 2004-05, which represents an increase of 137% over 12 years. However, state revenue limits that restrict the amount of local school property taxes that can be levied without referenda approval, after consideration of state general school aids, have been in effect since 1993-94. As a result, even though state school aids will increase by 137% from 1992-93 through 2004-05, school property taxes will increase by an estimated 27%, so that total revenues from the sum of state aid and school property taxes will reflect an estimated 73% increase over these 12 years.

School districts derive their revenue through four major sources, including: (a) state aid; (b) property tax; (c) federal aid; and (d) other local non-property tax revenues such as fees and interest earnings. Table 1 shows these revenue amounts for 2001-02, both in total and on a per pupil basis (2001-02 is the most recent year for which expenditure data is available from the Department of Public Instruction).

**Table 1**  
**2001-02 Revenues for K-12 Public Schools**

Revenue Source	Amount (in Millions)	Percent of Total	Revenues per Pupil
State Aid	\$4,563.5	53.2%	\$5,190
Property Tax	\$3,071.8	35.8%	\$3,493
Local Receipts	\$473.9	5.5%	\$539
Federal Aid	\$468.8	5.5%	\$533
<b>Total</b>	<b>\$8,578.0</b>	<b>100.0%</b>	<b>\$9,755</b>

For 2003-04, data on the amount of federal aid and local non-property tax revenues are not available. However, state aid is estimated at \$4.75 billion and the school property tax at \$3.37 billion in 2003-04. To show recent changes in these major revenue sources for K-12 public schools, Table 2 presents information on state aid and local school property taxes from 2001-02 through 2003-04. On a per pupil basis, these two sources of revenue would provide an estimated \$9,216 per pupil in 2003-04, compared to the \$8,683 per pupil in 2001-02 as shown in Table 1.

**Table 2**  
**State Aid and Local Property Taxes for K-12 Public Schools**

Revenue Source	Revenue in Millions			Revenue per Pupil		
	2001-02	2002-03	2003-04	2001-02	2002-03	2003-04
State Aid	\$4,563.5	\$4,721.0	\$4,747.2	\$5,190	\$5,357	\$5,391
Change to Prior Year		\$157.5	\$26.2		\$167	\$34
Property Tax	\$3,071.8	\$3,192.0	\$3,367.6	\$3,493	\$3,622	\$3,825
Change to Prior Year		\$102.2	\$175.6		\$129	\$203
<b>Total</b>	<b>\$7,635.3</b>	<b>\$7,913.0</b>	<b>\$8,114.8</b>	<b>\$8,683</b>	<b>\$8,979</b>	<b>\$9,216</b>
Change to Prior Year		\$277.7	\$201.8		\$296	\$237

In 2003-04, of the estimated \$4,747.2 million of state aid, \$4,212.5 million is provided as general school aids (or 88.7% of state aid), which is used to equalize the school property tax between school districts. General school aids are largely provided in the form of equalization aid, which is intended to result in the same property tax mill rate for school districts with the same shared costs per pupil.

One factor that is of interest is the distribution of state aid and local school property taxes per pupil by school district. Table 3 shows the distribution of school districts of the estimated state aid plus local property taxes per pupil. As shown in Table 3, most of the 426 school districts had state aid and property taxes between \$8,000 and \$10,000 per pupil in 2002-03, which is the most recent year that data on these revenues per pupil are available by school district. However, 22 school districts had revenues less than \$8,000 per pupil, and nine school districts had revenues in excess of \$12,000 per pupil.

**Table 3**  
**Distribution of School Districts by Estimated**  
**State Aid Plus Property Taxes per Pupil in 2002-03**

Revenue per Pupil	School Districts		Cumulative
	Number	Percentage	Percentage
Under \$8,000	22	5.2%	
\$8,001 to \$8,500	69	16.2%	21.4%
\$8,501 to \$9,000	111	26.1%	47.5%
\$9,001 to \$9,500	105	24.6%	72.1%
\$9,501 to \$10,000	53	12.4%	84.5%
\$10,001 to \$11,000	43	10.1%	94.6%
\$11,001 to \$12,000	14	3.3%	97.9%
Over \$12,000	9	2.1%	100.0%
<b>Total</b>	<b>426</b>	<b>100.0%</b>	

The National Center for Education Statistics (NCES) compiles information for each state on revenues per pupil. Data are available from NCES for 1999-00, which is the most recent year available. Table 4 shows revenue per pupil for each state and the District of Columbia as well as the state's ranking in revenues per pupil. The states are shown in descending order by revenues per pupil.

**Table 4**  
**Revenues per Pupil in 1999-2000 as Reported**  
**by the National Center for Education Statistics**

<b>State</b>	<b>Revenues per Pupil</b>	<b>Rank</b>	<b>State</b>	<b>Revenues per Pupil</b>	<b>Rank</b>
New Jersey	\$11,543	1	New Hampshire	\$7,542	27
District of Columbia	11,343	2	Iowa	7,470	28
New York	11,221	3	California	7,462	29
Connecticut	10,949	4	South Carolina	7,375	30
Alaska	10,118	5	Missouri	7,292	31
Massachusetts	9,533	6	Kansas	7,219	32
Delaware	9,505	7	Texas	7,179	33
Rhode Island	9,256	8	Colorado	7,124	34
Vermont	9,240	9	Florida	7,116	35
Pennsylvania	8,931	10	Montana	6,992	36
Michigan	8,916	11	Nevada	6,947	37
Wisconsin	8,870	12	New Mexico	6,905	38
Maine	8,659	13	North Carolina	6,895	39
Maryland	8,555	14	Kentucky	6,681	40
Wyoming	8,540	15	North Dakota	6,651	41
Indiana	8,524	16	South Dakota	6,601	42
Minnesota	8,417	17	Alabama	6,523	43
Ohio	8,293	18	Louisiana	6,487	44
Illinois	8,183	19	Arizona	6,455	45
Oregon	7,952	20	Arkansas	6,054	46
West Virginia	7,864	21	Idaho	6,005	47
Georgia	7,786	22	Oklahoma	5,909	48
Virginia	7,716	23	Tennessee	5,870	49
Nebraska	7,690	24	Mississippi	5,549	50
Hawaii	7,559	25	Utah	5,370	51
Washington	7,546	26	<b>U.S. Average</b>	<b>\$7,957</b>	<b>--</b>

## Pupil Assessments

Three types of assessments are regularly administered to Wisconsin public and charter school students. The Wisconsin Reading Comprehension Test (WRCT) is administered to all third grade pupils annually. The Wisconsin Knowledge and Concepts Exam (WKCE), which assesses skills for reading, language, mathematics, science and social studies, is administered to all fourth, eighth, and tenth grade pupils annually. Alternate assessments are administered to limited English proficiency students and students with disabilities. Table 5 shows the percentage of third grade pupils who scored at the advanced or proficient levels on the WRCT from 1998 through 2003. The following tables, six through eight, show the statewide average proficiency levels for the WKCE assessments administered in the 2002-03 school year for grades 4, 8 and 10.

**Table 5**  
**Wisconsin Reading Comprehension Test (WRCT) — Grade 3**  
**Advanced and Proficient**

	Enrolled	Advanced and Proficient Total
March 1998	63,765	64.8%
March 1999	64,282	70.1%
March 2000	63,575	74.4%
March 2001	62,707	76.5%
March 2002	61,221	74.1%
March 2003	60,747	81.1%

**Table 6**  
**Wisconsin Knowledge and Concepts Exam (WKCE) — Grade 4**  
**2002-03\***

	Enrolled	Not Tested/ Tested	Minimal	Basic	Proficient	Advanced
Reading	62,390	4%	4%	12%	40%	40%
Language	62,390	4%	5%	15%	43%	35%
Mathematics	62,390	3%	17%	11%	41%	30%
Science	62,390	3%	5%	17%	58%	19%
Social Studies	62,390	3%	2%	5%	29%	61%

*\*Cut scores for WKCE proficiency levels were changed in November, 2002. Therefore, test results are not comparable to results from prior testing years.*

**Table 7**  
**Wisconsin Knowledge and Concepts Exam (WKCE) — Grade 8**  
**2002-03\***

	<b>Enrolled</b>	<b>Not Tested/ Tested</b>	<b>Minimal</b>	<b>Basic</b>	<b>Proficient</b>	<b>Advanced</b>
Reading	67,527	2%	6%	9%	44%	39%
Language	67,527	2%	12%	23%	42%	20%
Mathematics	67,527	2%	11%	13%	47%	26%
Science	67,527	2%	9%	15%	46%	28%
Social Studies	67,527	2%	4%	12%	44%	37%

*\*Cut scores for WKCE proficiency levels were changed in November, 2002. Therefore, test results are not comparable to results from prior testing years.*

**TABLE 8**  
**Wisconsin Knowledge and Concepts Exam (WKCE) — Grade 10**  
**2002-03\***

	<b>Enrolled</b>	<b>Not Tested/ Tested</b>	<b>Minimal</b>	<b>Basic</b>	<b>Proficient</b>	<b>Advanced</b>
Reading	71,678	5%	9%	14%	19%	52%
Language	71,678	5%	7%	18%	49%	21%
Mathematics	71,678	5%	14%	12%	45%	24%
Science	71,678	5%	16%	10%	34%	35%
Social Studies	71,678	5%	16%	7%	30%	42%

*\*Cut scores for WKCE proficiency levels were changed in November, 2002. Therefore, test results are not comparable to results from prior testing years.*

State and federal laws require the annual review of school performance to determine if student academic achievement and progress is adequate. Beginning in 2002-03, DPI's review has included a comparison of actual achievement levels of students in reading and mathematics and Wisconsin's "annual measurable objectives" in these subjects. These annual measurable objectives were set separately based on actual achievement levels of students in 2001-02 and increase over time. The same annual measurable objectives apply to all districts, schools, and student groups in the Wisconsin public school system.

**TABLE 9**  
**Percent of Students Who Need to Score**  
**at Proficient/Advanced**  
**Annual Measurable Objectives**

		Reading	Math
Starting Point	2001-02	61%	37%
	2002-03	61%	37%
	2003-04	61%	37%
Intermediate Goal (Begin new 3-8 tests)	2004-05	67.5%	47.5%
	2005-06	67.5%	47.5%
	2006-07	67.5%	47.5%
Intermediate Goal	2007-08	74%	58%
	2008-09	74%	58%
	2009-10	74%	58%
Intermediate Goal	2010-11	80.5%	68.5%
Intermediate Goal	2011-12	87%	79%
Intermediate Goal	2012-13	93.5%	89.5%
<b>Goal: All Proficient</b>	<b>2013-14</b>	<b>100%</b>	<b>100%</b>

The proficiency rates are based on WKCE and Wisconsin Alternate Assessments for both limited-English-proficiency pupils and students with disabilities. Test scores are reported for students enrolled in the school for a full academic year. The overall goal is for all Wisconsin students to attain the proficient or advanced levels in reading and mathematics by the year 2014.

Finally, the National Assessment of Educational Progress (NAEP), commonly referred to as the “Nation’s Report Card,” is administered periodically to representative, randomly selected national and state samples of fourth, eighth, and twelfth grade pupils, in a variety of subject areas. In 2003, state-level assessments in reading and mathematics were administered in grades four and eight.

**Table 10**  
**National Assessment of Educational Progress**  
**Wisconsin Scores Compared to the National Average for 2003**

Subject	Grade	National Average	State Average	Minimal	Basic	Proficient	Advanced
Mathematics	4	234	237	21%	44%	31%	4%
(Scale: 0-500)	8	276	284	25%	40%	29%	6%
Reading	4	216	221	32%	35%	26%	7%
(Scale: 0-500)	8	261	266	23%	40%	34%	3%

Increased emphasis on standards and assessments has concurrently brought an increased awareness of a nationwide “achievement gap” among ethnic and racial groups, as well as among socioeconomic groups. Students who are African American/Black, Hispanic/Latino, Asian, and American Indian consistently lag behind their white peers on grade point averages, standardized test scores, and high school graduation rates. While no single cause for the gap has been identified, Wisconsin has implemented a variety of programs and strategies at least partly aimed at reducing the achievement gap, including reduced class sizes via the SAGE and P-5 programs, four-year-old kindergarten, and increased availability of school breakfast. These programs are in addition to federal initiatives such as Title I, which provides targeted assistance to low-income pupils and to schools located in areas of concentrated poverty. The following tables present WKCE test scores disaggregated in order to illustrate the achievement gap among several groups of pupils in 2002-03.



**Table 11**  
**Wisconsin Knowledge and Concepts Exam (WKCE) Reading**  
**Percentage of Pupils Rated Proficient or Advanced**  
**2002-03\***

	4th Grade	8th Grade	10th Grade
Economically Disadvantaged	67%	65%	50%
Not Economically Disadvantaged	87%	90%	76%
American Indian/Alaska Native	69%	73%	58%
Asian/Pacific Islander	69%	69%	55%
Black/Non-Hispanic	61%	54%	36%
Hispanic	62%	60%	45%
White/Non-Hispanic	86%	89%	78%
Limited English Proficient	51%	39%	20%
English Proficient	82%	85%	73%

*\*Cut scores for WKCE proficiency levels were changed in November, 2002. Therefore, test results are not comparable to results from prior testing years.*

**Table 12**  
**Wisconsin Knowledge and Concepts Exam (WKCE) Mathematics**  
**Percentage of Pupils Rated Proficient or Advanced**  
**2002-03\***

	4th Grade	8th Grade	10th Grade
Economically Disadvantaged	52%	49%	43%
Not Economically Disadvantaged	79%	82%	74%
American Indian/Alaska Native	54%	56%	48%
Asian/Pacific Islander	66%	68%	54%
Black/Non-Hispanic	41%	30%	23%
Hispanic	51%	46%	38%
White/Non-Hispanic	76%	81%	76%
Limited English Proficient	47%	38%	19%
English Proficient	72%	75%	70%

*\*Cut scores for WKCE proficiency levels were changed in November, 2002. Therefore, test results are not comparable to results from prior testing years.*

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