



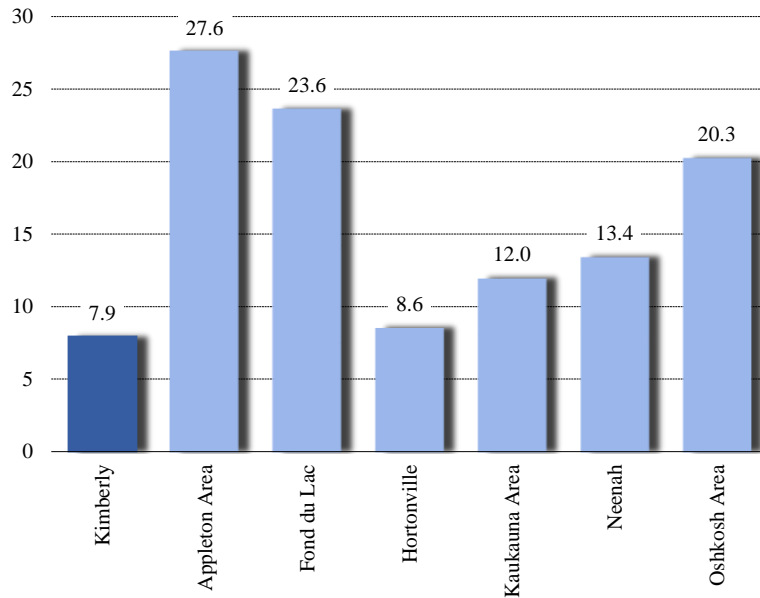
Demography

Student characteristics can play a role in both district finances and outcomes. Students with disabilities typically require more financial resources than those without them, and they may score lower on state-mandated exams. Some minority students have language barriers, making achievement more difficult.

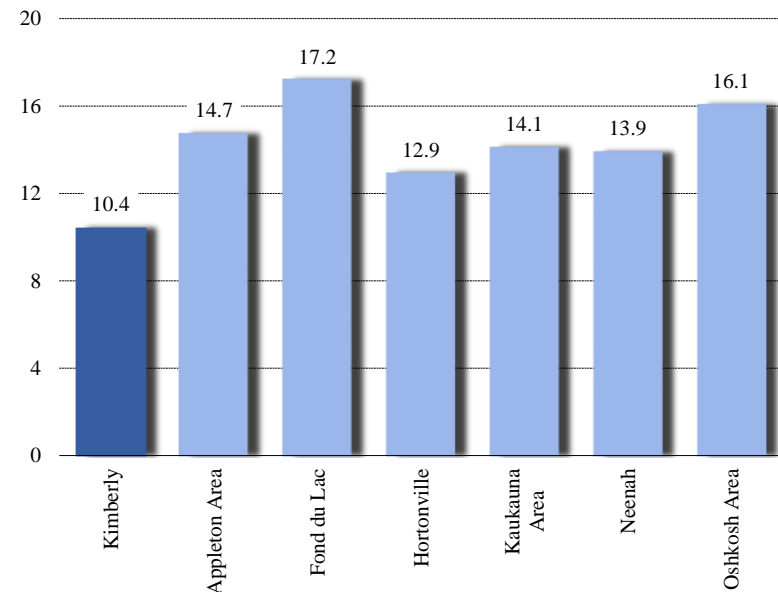
The number of minority students in a school district can sometimes impact district finances and test scores. Some of these students have difficulty with the English language, which can lead to lower test scores. This can also raise district costs due to "English as a second language" classes. Minority students sometimes come from low-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 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
2015-16



Percent Disabled
2015-16



Income and Wealth

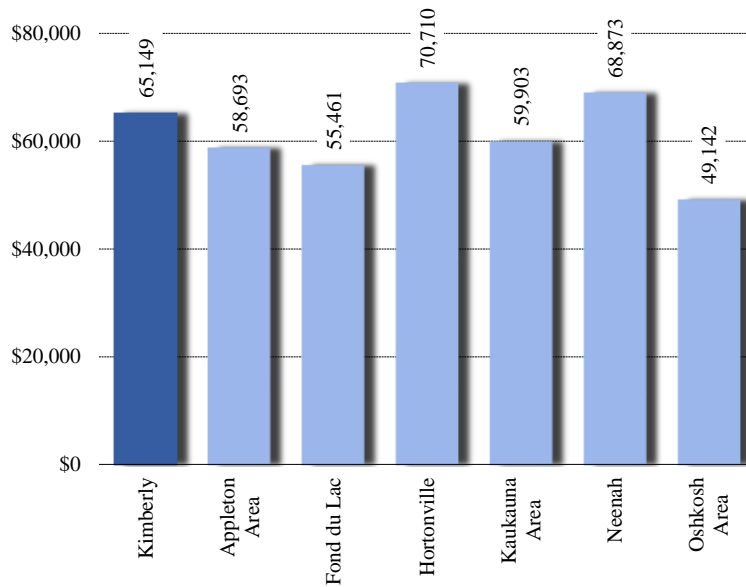
The income and wealth of district residents affects the affordability of school taxes. Property wealth, along with district spending, determines the amount of state aid a district receives. Also, higher-income families have more private resources to use for their children's education, which can lead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

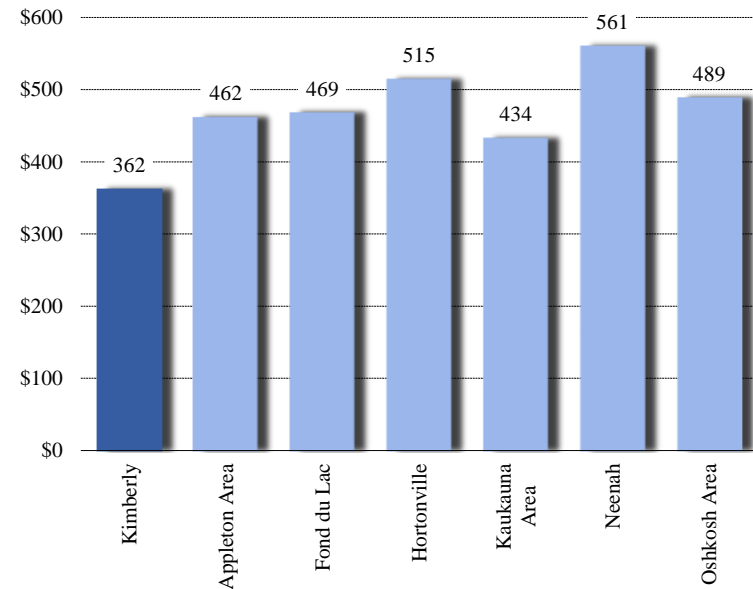
One measure of wealth in a school district is equalized property value per student. A significant portion of school district funding comes from the local property tax. Districts with high property values generally have a greater ability to raise local revenues than do property-poor districts.

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
2014



Property Value Per Student
2015-16 (in thousands)



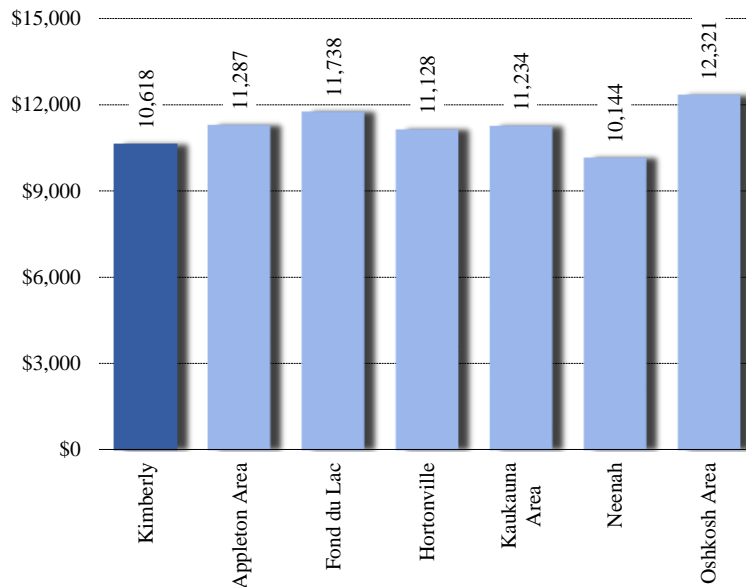
Spending

Many factors affect a school district's per student spending, including the amount of federal aid 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 and captures education-related spending.

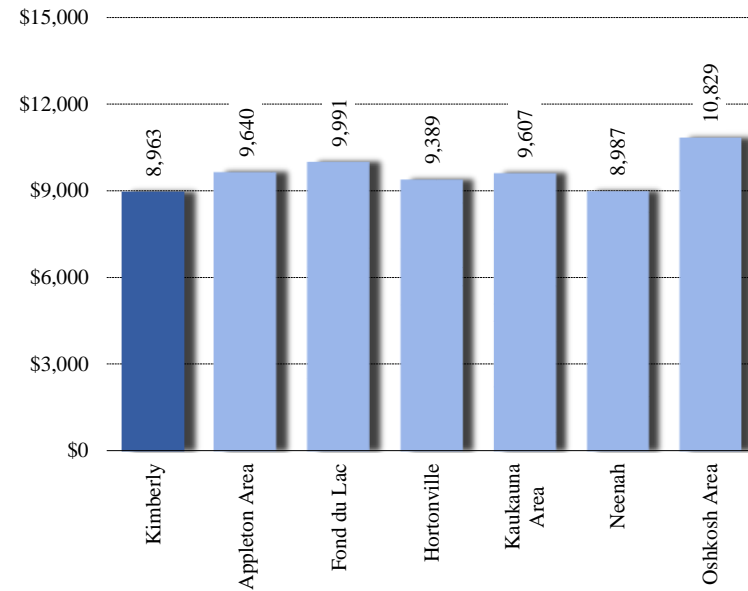
Total spending captures nearly all of a school district's spending. Food service expenditures and community service spending are excluded. Some districts put aside money each year for capital expenditures. When districts spend these dollars, per student spending can rise significantly.

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
2015-16 Budgeted



Comparative Expenditures Per Student
2015-16 Budgeted



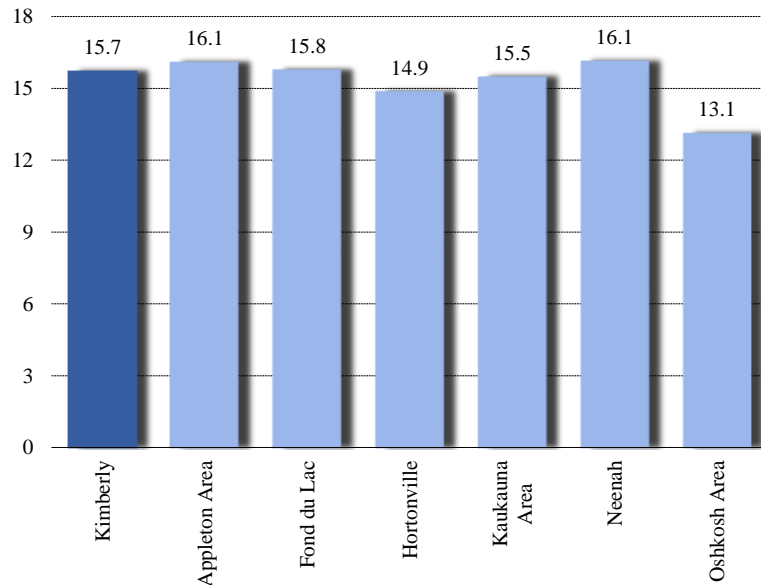
Staffing Ratios

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

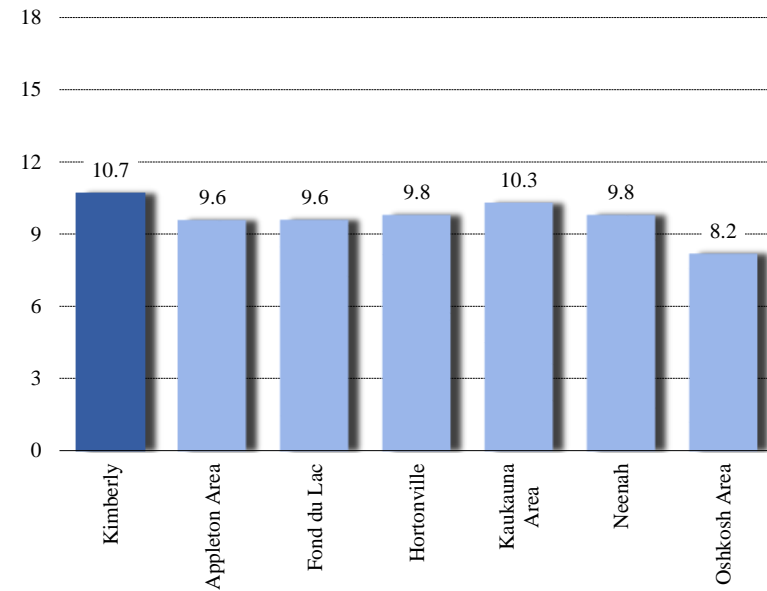
Even faced with declining enrollment, student teacher ratios have remained fairly stable statewide over the last several years. Although smaller class sizes can provide students with more personal attention, they also raise costs.

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
2015-16



Student-Staff Ratios
2015-16



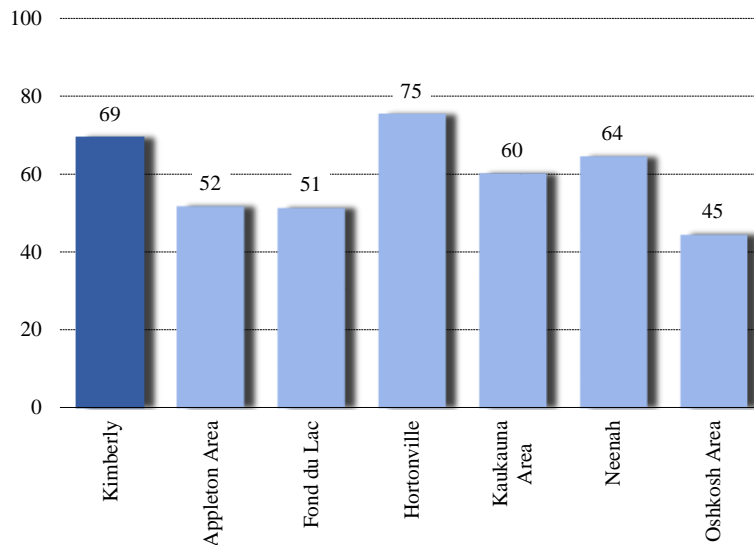
Test Scores

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.

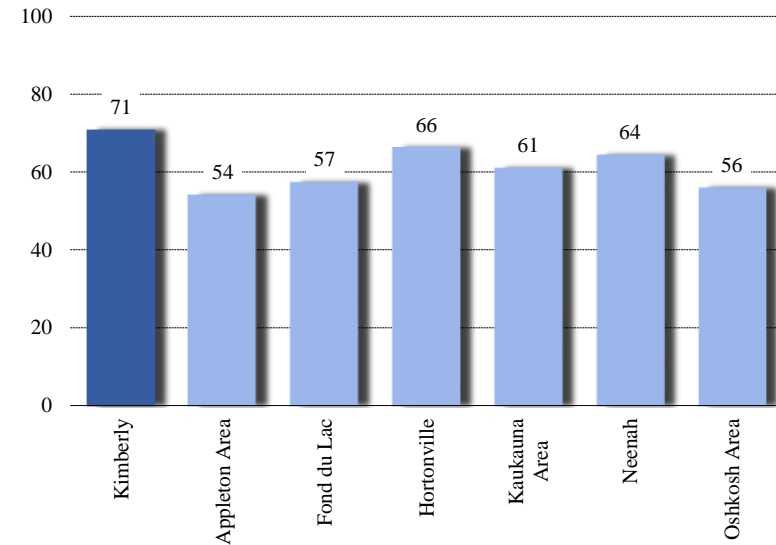
Math proficiency becomes exceedingly important at the middle-school and high-school levels. A solid math background is necessary to get into many colleges. Also, many occupations require some basic understanding of math. Test scores are reported as the percentage of students who scored proficient or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

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 fifth-grade reading test.

Wisconsin Badger Exam
Third Grade Math, % Proficient or Advanced,
2014-15



Wisconsin Badger Exam
Fifth Grade Reading/L.A., % Proficient/Advanced
2014-15



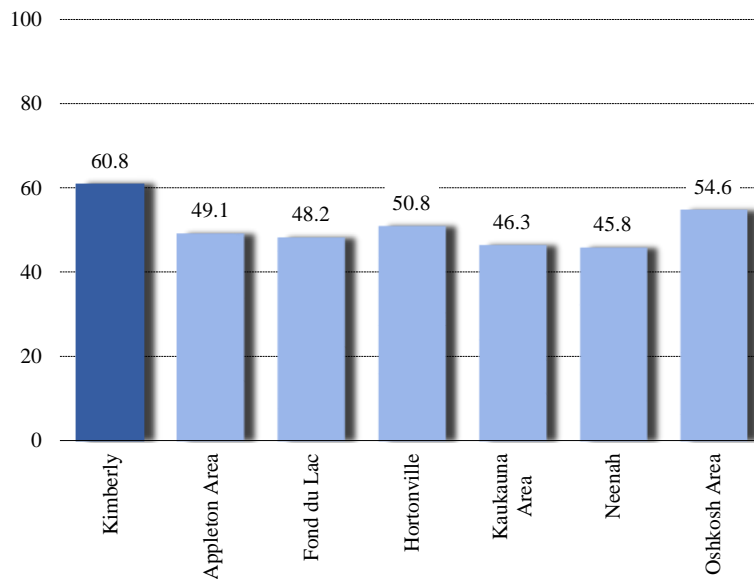
Test Scores, continued

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

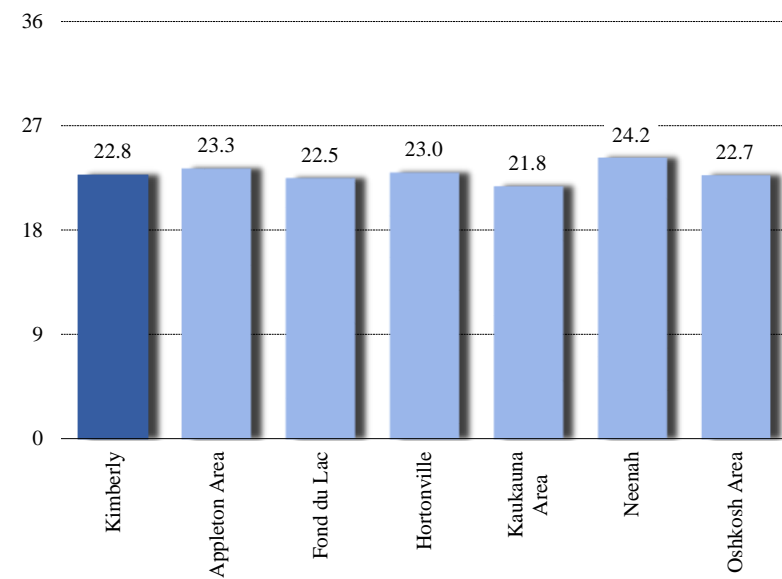
As students ready themselves for high school and beyond, proficiency in math is critical. Test scores are reported as the percentage of students who scored proficient or advanced on the third-grade math test.

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 Badger Exam
Eighth Grade Math, % Proficient or Advanced,
2014-15



Average ACT Score
2014-15



DISTRICT		ENROLLMENT				DEMOGRAPHICS				
Type	Name	Resident	Open Enrollment		Private	Home	2014		2014	
		FTE (Membership)	Headcount		Choice	School	% Minority Enroll.	% in Poverty	% Free/ Reduced Lunch	Adj. Gross Income Per Return
			In	Out					% Disabled	
K-8 DISTRICT AVG.		492	86	60	0	14	17.7	10.9	33.8	76,940
UHS DISTRICT AVG.		1,161	101	71	2	24	15.5	7.4	25.6	75,858
K-12 DISTRICT AVG.		2,230	138	142	85	52	28.5	16.5	45.0	55,720
K-12 AVG. MINUS MPS		2,021	135	125	12	50	22.6	13.5	39.1	57,480
K-12	Kimberly	4,712	572	211	18	61	7.9	4.4	15.0	65,149
K-12	Appleton Area	15,307	1,639	587	151	277	27.6	13.3	38.9	58,693
K-12	Fond du Lac	7,425	291	494	75	121	23.6	15.1	47.4	55,461
K-12	Hortonville	3,628	263	214	33	64	8.6	5.9	15.2	70,710
K-12	Kaukauna Area	4,499	116	760	12	112	12.0	9.7	27.1	59,903
K-12	Neenah	6,704	201	388	64	153	13.4	9.8	29.6	68,873
K-12	Oshkosh Area	9,820	150	240	99	209	20.3	15.2	42.2	49,142

DISTRICT		2014-15 STUDENT PERFORMANCE																				
Type Name		2014-15 ACT			3rd Grade						5th Grade						8th Grade					
					Eng./L.A.			Math			Eng./L.A.			Math			Eng./L.A.			Math		
		% Tested	Comp. Score	De-cile	% Tested	% P/A	De-cile	% Tested	% P/A	De-cile	% Tested	% P/A	De-cile	% Tested	% P/A	De-cile	% Tested	% P/A	De-cile	% Tested	% P/A	De-cile
K-8 DISTRICT AVG.		na	na		89	65		89	67		89	68		89	53		88	70		88	56	
UHS DISTRICT AVG.		68.1	23.5		na	na		na	na		na	na		na	na		na	na		na	na	
K-12 DISTRICT AVG.		63.1	22.1		98	53		98	53		98	56		98	42		97	55		96	41	
K-12 AVG. MINUS MPS		61.2	22.6		98	57		98	56		98	59		98	45		97	57		96	44	
K-12 Kimberly		74.9 #	22.8	4	100	82	1	100	69	3	100	71	2	100	57	2	99	62	5	99	61	2
K-12 Appleton Area		56.7 #	23.3	2	96	48	8	96	52	7	97	54	7	97	47	4	77	55	6	77	49	4
K-12 Fond du Lac		51.3 #	22.5	5	100	56	6	100	51	7	99	57	6	100	46	4	100	62	5	100	48	4
K-12 Hortonville		68.6 #	23.0	3	100	63	4	100	75	2	100	66	3	100	48	4	99	73	2	99	51	3
K-12 Kaukauna Area		63.9 #	21.8	7	98	58	5	100	60	5	100	61	5	100	48	4	100	54	7	100	46	4
K-12 Neenah		61.3 #	24.2	1	99	61	5	99	64	4	99	64	4	99	55	2	99	65	4	99	46	4
K-12 Oshkosh Area		56.3 #	22.7	4	99	43	9	100	45	9	100	56	7	100	44	5	99	61	5	99	55	2

DISTRICT		STAFFING AND COMPENSATION													
Type Name		Administrators			Teachers				Other Lic. Instr.			Supp.	Total	Ratio: Pupils to:	
		FTE	Avg.	Avg.	FTE	Avg.	Avg.	Avg.	Special-					Teach.	Total
			Salary	Benefits		Salary	Benefits	Exp.	Lib.	ists	Other				
K-8 DISTRICT AVG.		2.8	96,115	32,470	37.4	54,715	24,756	13.8	0.7	4.1	0.3	17.9	63.2	13.9	8.2
UHS DISTRICT AVG.		5.2	107,656	37,512	73.0	62,078	24,886	13.9	0.9	6.9	1.2	38.7	125.8	16.3	9.5
K-12 DISTRICT AVG.		9.6	96,508	30,456	150.2	54,402	21,928	13.2	2.4	17.0	2.8	76.7	258.7	14.8	8.6
K-12 AVG. MINUS MPS		8.7	96,388	30,713	139.6	53,922	22,190	14.1	2.3	15.7	2.5	67.4	236.3	14.5	8.6
K-12	Kimberly	18.0 #	100,683	31,258	322.6 #	52,663	21,976	14.0	2.0	29.2	2.5	100.6	474.9	15.7	10.7
K-12	Appleton Area	57.3 #	99,356	30,286	1,015.6 #	55,641	22,377	14.7	21.5	122.1	25.7	470.0	1,712.3	16.1	9.6
K-12	Fond du Lac	25.0 #	91,448	39,636	457.5 #	57,817	26,614	15.6	9.0	60.9	4.0	198.8	755.2	15.8	9.6
K-12	Hortonville	14.0 #	101,002	26,011	247.1 #	48,023	19,387	14.9	0.0	22.5	2.0	91.0	376.6	14.9	9.8
K-12	Kaukauna Area	14.5 #	87,910	23,944	249.0 #	62,815	18,972	15.7	3.4	30.4	1.0	77.7	375.9	15.5	10.3
K-12	Neenah	25.0 #	99,103	18,143	403.7 #	56,658	11,431	14.8	8.0	37.6	3.0	190.0	667.3	16.1	9.8
K-12	Oshkosh Area	34.0 #	98,861	29,410	740.2 #	51,518	21,900	11.8	7.7	92.9	21.1	295.0	1,190.8	13.1	8.2

DISTRICT		SELECTED PER STUDENT REVENUES										VALUES AND TAXES			
Type	Name	Rev. Limit		Property Tax		Equal. Aid		Categ. Aid		Tot. State Supp.		Property			
		% St.		% St.		% St.		% St.		% Tot.		Equal.	Equal.	Tax	Gross
		Avg.		Avg.		Avg.		Avg.		%		Value	Value Per	Levy	Tax
		Amt.	(+/-)	Amt.	(+/-)	Amt.	(+/-)	Amt.	(+/-)	Amt.	Exp.	(\$000)	Student	(\$000)	Rate
K-8 DISTRICT AVG.		11,225		8,455		3,606		804		4,411	32.5	674,221	1,371,277	4,157	6.17
UHS DISTRICT AVG.		12,105		10,331		2,849		670		3,519	23.7	3,101,416	2,670,642	11,998	3.87
K-12 DISTRICT AVG.		10,130		5,553		5,193		835		6,028	48.3	1,207,784	541,698	12,380	10.25
K-12 AVG. MINUS MPS		10,074		5,722		5,006		791		5,797	47.1	1,143,131	565,552	11,566	10.12
K-12	Kimberly	8,995	-11.2	3,523	-36.6	6,272	20.8	515	-38.3	6,787	63.9	1,708,096	362,499	16,598	9.72
K-12	Appleton Area	9,618	-5.0	4,442	-20.0	5,495	5.8	768	-8.0	6,263	55.5	7,079,270	462,486	67,986	9.60
K-12	Fond du Lac	9,218	-9.0	4,630	-16.6	5,549	6.8	848	1.6	6,396	54.5	3,481,047	468,828	34,379	9.88
K-12	Hortonville	9,381	-7.4	5,049	-9.1	5,186	-0.1	506	-39.4	5,692	51.1	1,868,886	515,128	18,317	9.80
K-12	Kaukauna Area	9,377	-7.4	3,959	-28.7	5,915	13.9	546	-34.6	6,461	57.5	1,951,301	433,719	17,811	9.13
K-12	Neenah	9,204	-9.1	4,807	-13.4	4,376	-15.7	611	-26.8	4,987	49.2	3,759,139	560,731	32,225	8.57
K-12	Oshkosh Area	9,895	-2.3	4,695	-15.4	5,438	4.7	924	10.7	6,362	51.6	4,806,545	489,465	46,107	9.59

DISTRICT		REVENUE SOURCES 2014-15 ACTUAL								
		Local		State		Federal		Total		
		Amount	% Operating	Amount	% Operating	Amount	% Operating	Operating	L.T. Debt	All Sources
Type	Name	(\$000)	Revenues	(\$000)	Revenues	(\$000)	Revenues	(\$000)	(\$000)	(\$000)
K-8 DISTRICT AVG.		4,289	55.8	2,259	29.4	440	5.7	7,679	571	8,250
UHS DISTRICT AVG.		13,247	67.6	4,284	21.9	541	2.8	19,605	870	20,475
K-12 DISTRICT AVG.		13,063	42.3	13,560	43.9	2,202	7.1	30,873	2,370	33,243
K-12 AVG. MINUS MPS		12,194	44.5	11,818	43.1	1,676	6.1	27,408	2,273	29,681
K-12	Kimberly	19,163	34.0	31,417	55.7	1,546	2.7	56,382	0	56,382
K-12	Appleton Area	69,526	36.9	95,200	50.5	12,373	6.6	188,576	0	188,576
K-12	Fond du Lac	36,281	37.0	49,444	50.5	7,484	7.6	97,943	56	97,999
K-12	Hortonville	19,046	43.6	20,509	46.9	1,270	2.9	43,699	0	43,699
K-12	Kaukauna Area	19,184	37.6	28,752	56.4	1,923	3.8	50,997	0	50,997
K-12	Neenah	33,486	42.9	33,993	43.6	3,959	5.1	77,971	668	78,639
K-12	Oshkosh Area	50,257	39.3	61,238	47.9	7,960	6.2	127,807	14,526	142,333

DISTRICT		REVENUE SOURCES 2015-16 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.		4,342	56.6	2,198	28.7	438	5.7	7,666	149	7,815
UHS DISTRICT AVG.		13,126	68.3	4,169	21.7	528	2.7	19,221	1,449	20,670
K-12 DISTRICT AVG.		13,263	43.3	13,552	44.3	2,153	7.0	30,616	933	31,549
K-12 AVG. MINUS MPS		12,408	45.5	11,801	43.3	1,660	6.1	27,243	936	28,179
K-12	Kimberly	19,099	33.2	32,223	56.0	1,584	# 2.8	57,523	3	57,526
K-12	Appleton Area	71,232	37.5	96,331	50.8	12,054	# 6.4	189,742	0	189,742
K-12	Fond du Lac	37,172	38.2	47,803	49.2	7,825	# 8.1	97,195	4	97,199
K-12	Hortonville	19,788	44.7	20,845	47.1	1,262	# 2.9	44,229	0	44,229
K-12	Kaukauna Area	19,054	37.3	29,229	57.3	1,906	# 3.7	51,026	2,950	53,976
K-12	Neenah	34,185	43.6	33,749	43.0	3,973	# 5.1	78,488	799	79,287
K-12	Oshkosh Area	50,020	38.9	62,411	48.5	8,160	# 6.3	128,619	0	128,619

DISTRICT		PER STUDENT EXPENDITURES 2014-15 ACTUALS											FUND BAL. 14-15 ACT.				
		Instruction		Capital						Comparative Exp.							
		Sal. & Fringe	Total							K-12		% St.					
Type	Name			Total	Fringe	Pupil Serv.	Instr. Supp.	Bldg. Admin.	Grds.	Pupil Trans.	Exp./ Debt	Total Exp.	Amt.	cile	(+/-)	Ending (\$000)	% Tot. Exp.
K-8 DISTRICT AVG.		7,371	6,104	400	566	1,083	1,305	556	979	12,920	10,725				2,177	32.7	
UHS DISTRICT AVG.		7,397	6,115	686	591	1,069	1,778	598	1,430	14,310	11,520				6,401	39.4	
K-12 DISTRICT AVG.		6,986	5,966	546	591	908	1,267	511	788	12,202	10,297				5,638	21.2	
K-12 AVG. MINUS MPS		6,875	5,963	521	564	900	1,275	483	811	12,034	10,135				5,466	23.0	
K-12	Kimberly	6,258	5,383	390	468	731	1,342	314	950	11,038	9,189	9	-10.8	9,950	20.2	7	
K-12	Appleton Area	6,670	5,912	553	544	672	1,160	312	588	11,186	9,598	8	-6.8	19,855	11.6	10	
K-12	Fond du Lac	6,974	6,091	456	665	670	1,132	271	879	11,519	9,897	6	-3.9	13,264	16.2	9	
K-12	Hortonville	6,470	5,484	381	469	824	965	615	885	10,808	9,110	10	-11.5	9,360	25.3	5	
K-12	Kaukauna Area	6,142	4,879	512	354	786	1,338	544	699	10,858	9,131	10	-11.3	5,937	12.8	10	
K-12	Neenah	6,679	6,036	442	336	820	1,142	251	390	10,686	9,420	9	-8.5	17,840	25.9	5	
K-12	Oshkosh Area	7,270	6,701	604	497	760	1,177	316	421	11,733	10,308	5	0.1	17,056	15.2	9	

DISTRICT		PER STUDENT EXPENDITURES 2015-16 BUDGET										FUND BAL. 15-16 BUD.				
		Instruction		Capital						Comparative Exp.						
		Total	Sal. & Fringe							Pupil Serv.	Instr. Supp.	Admin. Grds.				Pupil Trans.
Type	Name															
K-8 DISTRICT AVG.		7,764	6,401	434	599	1,145	1,269	586	1,040	13,559	11,212			2,201	32.2	
UHS DISTRICT AVG.		7,487	6,268	693	599	1,094	1,925	639	1,501	14,841	11,798			5,835	34.9	
K-12 DISTRICT AVG.		7,154	6,097	563	610	929	1,263	529	824	12,470	10,518			5,421	20.0	
K-12 AVG. MINUS MPS		7,051	6,105	538	587	919	1,233	498	877	12,309	10,329			5,248	21.7	
K-12	Kimberly	6,307	5,412	389	465	745	1,058	329	843	10,618	8,963	10	-14.8	11,374	22.8	5
K-12	Appleton Area	6,968	6,223	589	469	681	933	328	547	11,287	9,640	9	-8.35	20,075	11.5	1
K-12	Fond du Lac	6,945	6,110	544	675	667	1,160	291	874	11,738	9,991	7	-5.01	13,460	16.3	3
K-12	Hortonville	6,529	5,453	388	457	836	1,178	647	873	11,128	9,389	9	-10.7	9,353	24.1	6
K-12	Kaukauna Area	6,317	5,017	565	371	606	1,747	513	707	11,234	9,607	9	-8.67	4,246	8.8	1
K-12	Neenah	6,312	5,726	434	363	818	1,060	276	163	10,144	8,987	10	-14.6	18,674	26.8	7
K-12	Oshkosh Area	7,643	6,974	643	522	742	1,278	322	547	12,321	10,829	4	2.955	12,335	10.6	1



NEED ANSWERS? WISCONSIN POLICY ADVISORS CAN HELP.

If your school district wants to be more efficient, is looking at consolidating or breaking up, or if you want to know the economic impact of your industry or school, we can help. We work with schools, municipalities, counties, and statewide associations to answer pressing questions on subjects ranging from community comparisons and finance to reorganization, economic impact, and program efficiency.

Who we are.

We're the analysts, economists, and researchers at the widely respected, nonpartisan Wisconsin Taxpayers Alliance (WISTAX). For 80 years, we've been the trusted go-to source for factual, objective information about state-local government, public finance, and economic trends in Wisconsin. What's new is that we've given our consulting and advisory services a name—Wisconsin Policy Advisors at WISTAX.

What we can do for you.

We have helped local governments, schools and colleges, and professional and trade associations find answers to the fiscal, forecasting, planning, and managerial problems they face. We can . . .

- Compare the performance or finances of school districts or governments;
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- Simulate or forecast fiscal or demographic trends;
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