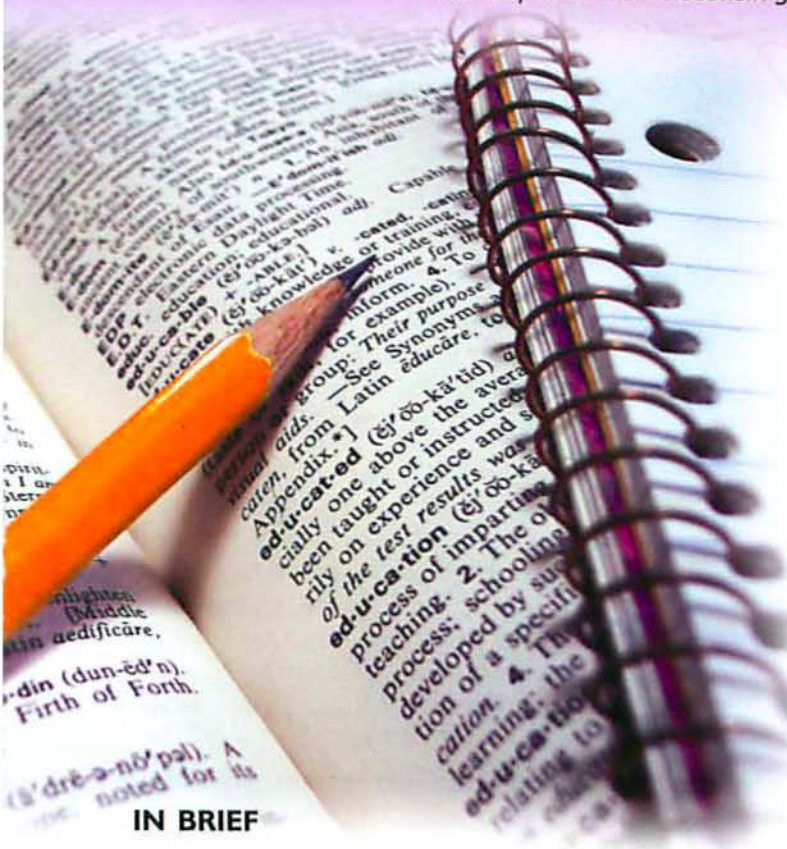


The Wisconsin Taxpayer

A monthly review of Wisconsin government, taxes, and public finance



Are Wisconsin Students Progressing?

Wisconsin spent more than \$10 billion in 2008-09 to educate 861,000 public school students. At more than \$11,000 per student, this represents a public investment of over \$150,000 per student over their 13-year elementary and high school career.

The success of any investment—public or private—is measured by comparing its return with the amount invested. With public education, measuring returns can be difficult.

In an attempt to measure student progress, Wisconsin has tested public school students using the Wisconsin Knowledge and Concepts Exams (WKCE) since the mid-1990s. The tests are based on Wisconsin's Model Academic Standards. Although not a perfect measure of how students (and schools) are doing, the results can provide useful information on academic progress.

MEASURING PROGRESS

The federal No Child Left Behind Act (NCLB), which was passed with bipartisan support in 2001, requires that "not later than 12 years after the end of the 2001-02 school year, all students . . . will meet or exceed the State's proficient level of academic achievement on the State assessments." Wisconsin uses the WKCE to test public school students in reading and math in third through eighth grades, and again in 10th grade. In fourth, eighth, and 10th grades, Wisconsin tests students in language arts, science, and social studies, as well as reading and math. Student test scores are rated as minimal, basic, proficient, or advanced.

Annual Comparisons

The Department of Public Instruction (DPI) and most school districts annually report the percentage of students rated either proficient or advanced by test and by grade. These figures are then compared to proficiency in prior years for a particular grade level.

For example, 79.0% of third graders were either proficient or advanced in reading in 2008-09. In 2007-08, 79.5% of third graders were at least proficient. Those percentages were not much different than the percentages

IN BRIEF

Wisconsin student testing now allows tracking of student progress over time. Students who were third graders in 2005-06 showed gains in both reading and math as they progressed through fourth, fifth and sixth grades.

■ In 2005-06, 80.6% of third graders were proficient or advanced in reading. As sixth graders in 2008-09, 83.3% of this group was at least proficient.

■ In math, this group of students increased their proficiency levels from 71.9% in 2005-06 to 76.5% in 2008-09, though all of the gain occurred between third and fourth grades.

■ Among individual districts, Northwood and Bruce students showed the most improvement, gaining more than 15 percentage points on each test.

Also in this issue:

- Annual Fiscal Report • Property Values Drop
- State School Aid

in 2006-07 (80.9%) and 2005-06 (80.6%). Looking at these scores, one might conclude that there was little, if any, progress among third graders.

The drawback to this approach is that it compares results of four different groups (or cohorts) of third graders: those in 2005-06, 2006-07, 2007-08, and 2008-09, respectively. Although statewide, results from one third grade class may not be much different from those of another's, that is not the case at the district level. In these smaller groups, test scores can vary significantly from year to year since each third-grade cohort has different students. Comparing the results of different third-grade groups does not reveal anything about how each of these third-grade classes progressed as they moved through fourth, fifth, and sixth grades.

Prior to 2006-07, these were the only comparisons that could be made because the WKCE was not designed to be comparable between grades. However, the tests were changed in 2005-06, and the new WKCE-CRT (Criterion Referenced Tests) allow school officials and researchers to track the same groups of students as they progress from third to fourth to fifth grade and beyond.

Thus, in 2006-07, fourth-grade test scores could be compared to results for the same group of students when they were third graders in 2005-06. This year, results for 2008-09 sixth graders can be compared to scores for the same group when they were fifth graders in 2007-08, fourth graders in 2006-07, and third graders in 2005-06. Similarly, results for this year's seventh and eighth graders can be compared to their scores when they were in earlier grades during the three prior years.

This report takes advantage of this new comparability to do something that is rarely done—track progress of the same student cohort over time. It focuses on one student cohort—2005-06 third graders—and follows their progress in reading and math over four years. State totals are presented first, followed by district results.

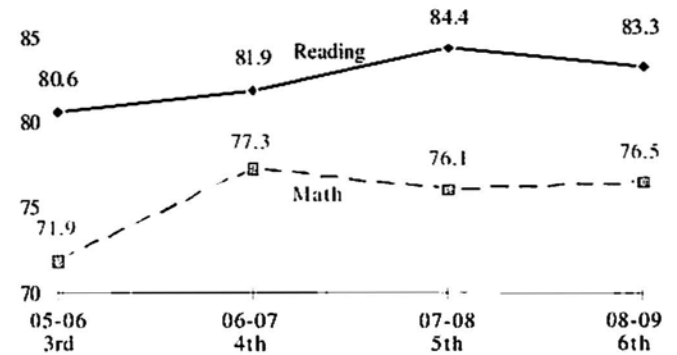
STATE RESULTS

Generally, students showed progress in both reading and math as they progressed from third to sixth grade. The lone exception was students with disabilities, where scores dropped significantly between fourth and sixth grades.

Reading

Of nearly 60,000 third graders in 2005-06, 80.6% were rated proficient or advanced in reading (see chart above, right). As fourth graders the following year, that percentage rose to 81.9%, a gain of 1.3 percentage points. In 2007-08 as fifth graders, 84.4% had scores in the proficient or advanced range. This represented a gain of 2.5 percentage points from 2006-07 and 3.8 points over two years.

'05-06 Third Graders Gain in Reading, Math as They Mature
% Proficient or Advanced over Successive Years



Finally, in 2008-09 as sixth graders, the percentage proficient or advanced dipped slightly to 83.3%. However, over the four years, the percentage of students scoring at least proficient climbed nearly three percentage points for this group of students.

Math

Fewer of these same students were initially proficient in math, but they made more progress. As the chart shows, there was a large increase in math scores between third and fourth grades, as the percentage rated proficient or advanced climbed 5.4 percentage points, from 71.9% to 77.3%. As fifth and sixth graders, this group's percentage leveled off between 76% and 77%.

While gains were not achieved in every year, math scores for this cohort were nearly five percentage points higher in 2008-09 compared to 2005-06. That would mean

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Middle Schoolers Gain, High Schoolers Drop
% Proficient or Advanced, '05-06 Through '08-09

Reading

05-06 Cohort	05-06	06-07	07-08	08-09	Chg.
4th Graders	82.3	84.2	85.1	85.7	3.4
5th Graders	82.9	85.0	84.8	84.7	1.8
7th Graders	83.8	84.1	na	74.9	-8.9

Math

05-06 Cohort	05-06	06-07	07-08	08-09	Chg.
4th Graders	72.6	75.0	75.8	78.2	5.6
5th Graders	72.6	76.0	76.9	78.4	5.8
7th Graders	73.8	74.9	na	69.3	-4.5

that in a group of 60,000 students, more than 2,700 improved their performance and achieved proficiency.

Other Cohorts

While the focus here is on the group of students who were third graders in 2005-06, results from other classes generally show similar patterns. As the table above shows, students who were fourth graders or fifth graders in 2005-06 showed gains in both reading and math during the four years studied. The fourth-grade group showed proficiency gains of 3.4 percentage points in reading and 5.6 points in math. Fifth graders in 2005-06 gained less in reading (+1.8 points) but more in math (+5.8).

The percentage of students scoring proficient or advanced on 10th grade tests is generally lower than for corresponding tests in earlier grades. Students who were seventh graders in 2005-06 showed progress on both reading and math in 2006-07 as eighth graders. However, proficiency levels for these students as 10th graders dropped nearly nine percentage points in reading and more than four in math.

This pattern is difficult to explain. The cohort taking the test in 10th grade is somewhat different from eighth grade. In many parts of the state, students who were in private schools through eighth grade often move into public high schools. Additionally, some students drop out after eighth or ninth grades.

However, the change in student composition does not explain the drop in test scores. In 2008-09, there were about 3,000 more 10th-grade students who took the WKCE than there were eighth graders taking it in 2006-07. If all of those students scored less than proficient (and other scores were unchanged), the state-

wide score would drop by about 4.5 percentage points, the same as the drop in math scores, but significantly less than the decline in reading scores.

Since it is unlikely that all of these students would score low on the standardized tests, the change in student composition does not explain the large decline in scores. Instead, other factors must be at work that would explain the lower 10th grade scores.

By Student Characteristic

In addition to providing overall student scores, DPI reports results for various student groups, including race, family income, and disability.

Race. There is much concern about the achievement gap between black and white students in Wisconsin. The table below shows significant differences in proficiency levels for black and white students in both reading and math. In reading, between 85% and 90% of white students were proficient or advanced, compared to about 60% of black students. Math

Some Progress in Reading, Math
% Prof. or Adv., Third Graders in 2005-06

	<i>Reading</i>				
	05-06	06-07	07-08	08-09	Chg.
	3rd	4th	5th	6th	
All Students	80.6	81.9	84.4	83.3	2.7
Am. Indian	75.2	75.6	80.6	74.5	-0.7
Asian	71.9	72.9	78.0	75.8	3.9
Black	58.2	60.7	61.3	59.1	0.9
Hispanic	65.1	64.1	69.8	67.1	2.0
White	85.9	87.4	89.5	88.9	3.0
Econ. Disadv.	66.6	68.2	71.8	69.3	2.7
Not Disadv.	87.8	89.3	91.1	88.9	1.1
Disabled	50.4	52.3	52.6	46.8	-3.6
Not Disabled	85.2	86.7	89.7	89.2	4.0

	<i>Math</i>				
	05-06	06-07	07-08	08-09	Chg.
	3rd	4th	5th	6th	
All Students	71.9	77.3	76.1	76.5	4.6
Am. Indian	62.1	70.6	68.8	60.3	-1.8
Asian	70.6	76.1	77.5	77.1	6.5
Black	37.3	46.1	44.3	44.2	6.9
Hispanic	55.4	61.7	59.2	59.1	3.7
White	78.8	83.6	82.4	83.0	4.2
Econ. Disadv.	54.6	61.8	59.6	59.6	5.0
Not Disadv.	80.9	85.6	84.8	85.8	4.9
Disabled	49.7	53.2	46.7	41.6	-8.1
Not Disabled	75.3	81.2	81	82.1	6.8

Generally, students showed progress in both reading and math as they progressed from third to sixth grade.

Disabled students showed relatively large declines in reading and math over the four years studied.

proficiencies were around 80% for white students and under 50% for black.

The gap is not only a black-white one. White students in Wisconsin scored higher than students of American Indian, Asian, and Hispanic descent.

However, test results from this cohort show some, albeit small, promise of reducing the math gap. Over the four years studied, black students gained 6.9 percentage points in math, compared to 4.2 for whites. While the achievement gap narrowed, it remained high at 38.8 points. Further, all of the gains occurred in fourth grade; math scores for black students stagnated at less than 45% in fifth and sixth grades.

Asian students also posted larger gains than whites and made progress in two of three years. Math gains for Hispanic students (3.7 percentage points) in math were slightly less than for white students.

In reading, both black and white students made progress in fourth and fifth grades. However, from third grade to sixth grade, white students gained 3.0 percentage points, compared to 0.9 for black students. Asian students (3.9) made more progress than whites; Hispanics (2.0) a little less.

Family Income. A student's family situation can also impact test scores. Students from higher-income families tend to have more resources available to them. DPI defines economically disadvantaged students as those who are eligible for free or reduced lunch (household income less than 185% of the poverty level).

Economically disadvantaged students had lower scores in both reading and math, but made larger gains over the years studied. In third grade, two-thirds of disadvantaged students were proficient or advanced in reading, compared to 87.8% of students who were not disadvantaged. As these students moved through fourth, fifth, and sixth grades, the reading gap narrowed slightly. Disadvantaged students gained 2.7 percentage points compared to 1.1 for others.

In math, the initial gap was wider (26.3 points versus 21.2) than in reading. While the difference did not narrow over time, both groups experienced gains of about five percentage points.

Disability. The results for disabled students are troubling. Proficiency levels in reading rose for two years before dropping nearly six percentage points in 2008-09. In math, the percentage of students rated proficient or advanced initially rose, but then dropped nearly 12 points during the last two years.

Among students who were not disabled, reading scores rose 4.0 percentage points over the four years studied. In math, the gains (6.8 points) were even greater.

BY SCHOOL DISTRICT

While statewide averages generally show gains for 2005-06 third graders as they progressed through grades four, five, and six, district results varied.

Because district size or other characteristics can affect reported scores, caution should be used when interpreting score changes (see box on page five). Because of some of the issues associated with small classes, we limit our analysis to the 320 districts with at least 30 students per grade. A list of all 320 districts and their scores are available on the WISTAX Web site (www.wistax.org/facts) or by request.

Results from the reading tests are examined first. Districts that showed consistent gains (improvements in every year) and those with large increases are initially highlighted. That is followed by a discussion of districts that had declines. The same format is used to analyze math results.

Reading

A total of 217 districts, or 67.8% of the total studied, showed gains over the four years. The largest gains were in Northwood and Bruce, two small districts in northern Wisconsin.

In Northwood (Douglas and Washburn counties), less than half of 2005-06 third graders were at least proficient in reading. As sixth graders three years later, nearly 83% were proficient or advanced, a gain of 34 percentage points. In Bruce (Rusk County), 55.6% of the 2005-06 third-grade class was at least proficient. By 2008-09 as sixth graders, 80.0% were so rated, an increase of 24.4 points.

Consistent Improvement. While more than two-thirds of districts studied had improved reading scores over the four years studied, not all had consistent gains (increases in every year). For example, among the 217 districts with gains,

Over the four years studied, black students gained 6.9 percentage points in math, compared to 4.2 for whites.

More than two-thirds of districts studied showed reading gains between 2005-06 and 2008-09.

Districts with Large, Consistent Reading Gains
% Proficient or Advanced, 3rd Grade 2005-06
Through 6th Grade 2008-09

	3rd	4th	5th	6th	Chg.
Northwood	48.7	62.5	77.8	82.9	34.1
Bruce	55.6	70.3	76.9	80.0	24.4
Fennimore	77.8	93.0	95.5	95.7	17.9
Richland	72.6	74.3	80.3	90.1	17.5
Grantsburg	83.9	85.7	91.2	98.3	14.3
Stoughton	82.1	85.1	91.5	94.7	12.6
Mount Horeb	81.3	86.2	91.0	93.3	12.0
Somerset	76.7	78.0	83.3	87.6	10.9
Colfax	80.0	83.3	90.2	90.7	10.7
Monticello	81.1	83.3	83.8	91.4	10.3
Whitnall	84.6	89.7	93.4	94.8	10.3

only 38, or 17.5%, had increases in 2006-07, 2007-08, and 2008-09.

The table above shows the 11 districts that had increases every year and a total gain of 10 percentage points or more. The two districts with the largest reading gains—Northwood and Bruce—also had consistent increases.

Of the 11 districts, five had fewer than 1,000 students: Bruce, Colfax, Grantsburg, Monticello, and Northwood. Another three (Fennimore, Richland, and Somerset) had fewer than 2,000 students. The largest district in the group was Stoughton, with just under 3,500 students.

Large Gains. Some districts showed large gains over the four years studied but had one year in which there was no improvement or decline. Twelve districts showed increases in two of three years and had total gains of at least 10%: Augusta, Cambria-Friesland, Columbus, Cornell, Elkhorn, Lodi, Melrose-Mindoro, Necedah, Riverdale, Saint Francis, Westfield, and Wheatland J1.

High-Scoring Districts. In some districts, third-grade scores were already high (90% or above), making it difficult to show progress. However, many of these high-scoring districts showed gains over the study period.

Of 88 districts with initial third-grade scores of at least 90%, 39 still showed progress by sixth grade. Five districts had gains in all of the years studied: Franklin, Howard-Suamico, Kohler, Merton, and Richmond.

Laggards. While most districts showed improvement in reading, there were also some that did not perform as well. Eight districts had declines of at least 10 percentage points: Almond-Bancroft, Ashland, De Soto, Johnson

Creek, Medford, Menominee Indian, Southwestern, and Sparta.

While declines should be of concern, there may be mitigating circumstances in a few of the districts. In five of these, there were somewhat large changes in the number of students taking the tests: Ashland, 157 in 2005-06 to 170 in 2008-09; De Soto, 32 to 37; Johnson Creek, 42 to 34; Menominee Indian, 54 to 40; and Southwestern, 30 to 36. These student additions or losses, particularly in smaller districts, can affect average scores.

Not all of the eight districts with double-digit declines experienced drops in every year. Six of the eight had two years of decline and one year where scores were up. The two that declined in all three years were Almond-Bancroft and Medford.

All 2005-06 Almond-Bancroft third graders were proficient or advanced, so the district could not improve their proficient-plus-advanced percentage in subsequent years. However, after dropping to 97% as fourth graders and 93% as fifth graders, only 81% of Almond-Bancroft 2008-09 sixth graders were at least proficient in reading.

Comparing Test Scores in Small Districts

While grade-level comparisons are generally valid at the state level, caution should be used at the district or school level, particularly for school districts where the number of students tested is small.

In some districts, each grade has a small number of students, sometimes less than 15. A change in proficiency for only one or two students can have a large impact on the district's percentage of students scoring proficient or advanced. In a class of 15 students, a shift of one student from one proficiency level to another is a difference of 6.7 percentage points. This change can be large relative to statewide changes, which typically are one to three percentage points.

In addition to a change in score for one or two students, districts sometimes gain or lose students. For example, a small district may have nine of 10 (90%) students scoring proficient or advanced in one year. The following year, if two of the high-scoring students move away, the district has seven of eight (87.5%) scoring at that level. The decline is due entirely to student numbers and not to worse student performance.

Northwood and Bruce both increased more than 20 points in reading.

Of 88 districts with initial scores of at least 90%, 39 showed progress by sixth grade.

Math

Of the 320 districts analyzed, 219 (68.4%) showed gains in math over the four years studied. That number was nearly the same as the number (217) that showed increases in reading.

While 25 districts had double-digit gains in reading, 60 had increases of 10 percentage points or more in math. As it did in reading, Northwood had the largest math gains at 33.3 percentage points—from 41.0% in 2005-06 to 74.3% in 2008-09. Another six districts had gains of at least 20 percentage points: Alma Center, Cambria-Friesland, Necedah, Parkview, Richland, and Saint Francis.

Consistent Improvement. While most districts had some gains in math, only 90 showed increases in all three years. However, that was more than the 38 districts showing consistent gains in reading.

The table below shows the 13 districts with double-digit gains and increases in each of the last three years. Of the 13, Richland (22.6 percentage points) had the largest gain. Further, it had increases of more than six percentage points in each of the last three years. Coleman, Blair-Taylor, Yorkville J2, and Southern Door each had total gains of more than 15 points.

As with reading, most of the districts with consistent, large gains had small enrollments. Of the top nine districts in the table, the largest was Richland, with just under 1,400 students. The other four districts ranged from 3,657 students in Holmen to 14,472 in Appleton.

Large Gains. Some districts had large gains over the four years studied, but did not show

Districts with Large, Consistent Math Gains
% Proficient or Advanced, 3rd Grade 2005-06
Through 6th Grade 2008-09

	3rd	4th	5th	6th	Chg.
Richland	53.4	60.0	69.7	76.1	22.6
Coleman	51.9	68.0	69.8	70.7	18.8
Blair-Taylor	65.1	70.0	79.1	83.7	18.6
Yorkville J2	64.9	72.5	79.1	81.3	16.4
Southern Door	75.0	86.9	90.1	90.5	15.5
Wrightstown	71.1	77.5	82.9	85.9	14.8
Clinton	61.5	68.8	68.9	76.3	14.8
Bloomer	70.7	74.6	79.0	84.6	13.9
Norwalk-Ont.	68.4	70.6	77.8	82.1	13.6
Eau Claire	71.9	79.8	79.9	84.6	12.7
Holmen	79.1	85.8	88.1	91.2	12.1
Appleton	70.1	78.6	79.6	81.2	11.1
Manitowoc	66.0	71.7	76.3	76.8	10.8

A total of 60 districts had increases in math scores of 10 percentage points or more.

Thirteen districts improved in every year and had total increases topping 10 percentage points.

improvement in one of the years. Forty-six districts had increases in two of three years and had total gains of at least 10%. The districts of Alma Center, Cambria-Friesland, Parkview, and Saint Francis each had increases of at least 20 percentage points over the years studied.

High-Scoring Districts. A total of 36 districts had third-grade math proficiencies that topped 90% in 2005-06. For these districts, showing progress as students moved through fourth, fifth, and sixth grades is difficult. However, 14 of the 36 (38.8%) had gains: Brillion, Elmbrook, Friess Lake, Greendale, Hamilton, Kohler, Mequon-Thiensville, Monroe, North Lake, Oostburg, Pewaukee, Richmond, Spring Valley, and Waunakee.

Laggards. Most districts showed gains in math, but some did not perform as well. A total of 15 districts had 2008-09 sixth-grade scores that were at least 10 percentage points less than third-grade scores three years earlier.

Among districts with the largest drops were Johnson Creek (-26.9 percentage points), Siren (-23.5), and Menominee Indian (-23.5). In Siren, test scores dropped each year, from 67.6% in 2005-06 to 44.1% in 2008-09. There, it does not appear that changing student composition played a role, as 34 students took the test in three of the four years; 33 were tested in 2006-07.

Johnson Creek had a similar pattern, with scores dropping each year, from 85.7% in 2005-06 to 58.8% in 2008-09. The number of students changed little during the first three years, falling from 42 to 39. Only 34 students took the test in 2008-09 as sixth graders, which could have contributed to the five-point decline that year.

In Menominee Indian, 68.5% of third graders were proficient or advanced in math in 2005-06. That figure rose to 73.1% the following year when the students were fourth graders, and to 81.0% in 2007-08 as fifth graders. However, the 2008-09 proficiency level dropped 36 percentage points to 45.0%. From fourth to fifth grade, the number of students tested dropped from 52 to 42 and scores rose. In 2008-09, the number of students tested (40) was nearly the same as the prior year, though scores declined significantly.

Other districts with math scores falling at least 10 percentage points were Ashland, Baraboo, Durand, Gillett, Glendale-River Hills, Ladysmith-Hawkins, Marathon City, Nekoosa,

Silver Lake J1, Stratford, Three Lakes, and Wisconsin Dells.

Districts with Large Gains in Both Reading and Math
 % Prof./Adv., 3rd Grade 2005-06 and 6th Grade 2008-09

Both Tests

While many districts had gains on the reading and math tests individually, many had increased scores on both tests.

Of the 320 districts studied:

- 167 (52.2%) had increased test scores in both reading and math;
- 50 (15.6%) had declines in both;
- 50 had gains in reading, but declines in math;
- 51 had gains in math, but declines in reading; and
- two were unchanged in reading, with one increasing in math and one declining.

Large Gains. Fifteen districts increased test scores at least 10 percentage points in both reading and math (see table at right). Northwood led the way with increases of more than 30 points on each test.

Bruce and Richland each had gains of at least 15 percentage points on each test. Stoughton was the only district to have more than 80% of third graders proficient or advanced in both reading and math in 2005-06 and increase both percentages by at least 10 points.

Most of the 15 districts with large gains were small in size, with 10 having fewer than 1,000 students. Elkhorn (3,083 students) and Stoughton (3,460) were the largest of the 15. Richland (1,395), Westfield (1,279), and

	Reading			Math		
	05-06	08-09	Chg.	05-06	08-09	Chg.
	3rd	6th		3rd	6th	
Northwood	48.7	82.9	34.1	41.0	74.3	33.3
Bruce	55.6	80.0	24.4	50.0	67.5	17.5
Necedah	71.1	85.4	14.4	55.3	81.3	26.0
Richland	72.6	90.1	17.5	53.4	76.1	22.6
Cambria-Fries.	76.5	89.7	13.2	55.9	79.3	23.4
Saint Francis	72.6	82.6	10.0	49.3	73.9	24.6
Westfield	62.2	81.1	18.9	63.5	75.7	12.2
Riverdale	78.7	90.4	11.7	63.8	82.7	18.9
Colfax	80.0	90.7	10.7	66.7	83.3	16.7
Melrose-Mind.	73.0	84.1	11.1	70.3	86.4	16.1
Somerset	76.7	87.6	10.9	58.1	73.2	15.1
Augusta	73.3	83.8	10.5	66.7	81.1	14.4
Cornell	77.4	91.2	13.8	74.2	85.3	11.1
Elkhorn	77.7	89.1	11.4	70.1	82.9	12.8
Stoughton	82.1	94.7	12.6	83.0	93.5	10.5

Somerset (1,611) were the other districts with more than 1,000 students.

Laggards. Fifty districts had declining scores on both reading and math. Of those, three had double-digit declines on both tests: Ashland, Johnson Creek, and Menominee Indian. Five other districts (Gillett, Ladysmith-Hawkins, Sparta, Stratford, and Wisconsin Dells) had double-digit declines on one exam and dropped at least five percentage points on the other.

DATA SOURCE:

Wisconsin Department of Public Instruction; WISTAX calculations.

Another Testing Change on the Horizon?

In late August, the Department of Public Instruction (DPI) announced that it would be changing the way the state assesses student progress. Part of that change will be the elimination of the WKCE, possibly as soon as 2011-12. The change will be the third major change to state testing since 2003.

In 2003, following passage of the federal No Child Left Behind (NCLB) Act, Wisconsin changed the threshold scores that determine whether students are classified as minimal, basic, proficient, or advanced. As a result of this change, results for 2002-03 and beyond were not comparable to scores from prior years.

Wisconsin changed the tests again in 2005-06 to fully comply with NCLB. Now, reading and math exams are given to students in third through eighth grades and again in 10th. Further, whereas previous versions of the WKCE did not allow comparisons between grades, the new test was structured to permit such comparisons. Thus, the current version of the test allows districts to track students over time and perform analyses like the one reported here.

It is unclear what the new testing structure will entail. According to DPI, it will take a "balanced approach" that goes beyond testing like the WKCE. At the grade school level, testing will likely be computerized and allow for quicker feedback. High school assessments will likely be designed to provide more information on college and workforce readiness, according to DPI.



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WISTAX NOTES

■ **Annual Fiscal Report.** Wisconsin's annual fiscal report was released in October. Fiscal 2008-09 general purpose revenue (GPR) taxes were down 7.1% from 2007-08 to \$12.1 billion. Reflecting the economic recession, actual revenue collections also dropped in 2009, falling 8.8%. One-time federal stimulus monies helped supplement declining revenues.

Individual income tax collections dropped 7.3%, from \$6.7 billion in 2008 to \$6.2 billion in 2009. Sales and corporate franchise and income taxes also fell, declining 4.3% and 24.9%, respectively. Miscellaneous tax collections were down, with real estate transfer fee revenues dropping 30.6%. Excise taxes increased \$107.4 million (19.9%) in 2009, largely due to increases in cigarette and general tobacco taxes.

WISTAX FOCUS

■ **Property Values Drop.** The estimated market value of residential property in Wisconsin dropped 1.3% in 2009, the first drop in decades. In "Infrequent occurrence: Property values drop" (*Focus #16-09*), WISTAX finds residential and manufacturing properties were hardest hit by the real estate slump. From 2008 to 2009, manufacturing and residential property values declined 1.3%. Farmland, which is valued according to its "use" rather than what it would sell for, rose 1.6% in value. Agricultural forest property rose 4.3% and farm buildings increased 2.1% in 2009.

■ **State School Aid.** Facing mounting deficits, the 2009-11 state budget cut

state aid to schools for the first time in modern memory. In "State budget woes mean school, taxpayer problems" (*Focus #17-09*), WISTAX finds the result of declining aid will be, in many areas, unusually tight local budgets and above-average school tax increases. The biennial state budget trimmed aid by 2.7% in 2009-10 and raised it by only 0.2% in 2010-11. Of the state's 425 school districts, 94 will see aid drop 15% or more. The change in state aid has many taxpayers wondering about their December property tax bills. Although property taxes will depend on local conditions and school board decisions, school levies are expected to increase more than in recent years. School tax increases for December 2009 could approach 7.8% statewide if all districts taxed to their revenue limit. Yet, wary of even worse budget news in the years to come, some school boards are consciously choosing not to levy the maximum allowed by state revenue-limit law. □

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I certify that all information furnished is true and complete.

Todd A. Berry, President and Managing Editor

The Wisconsin Taxpayers Alliance, founded in 1932, is the state's oldest and most respected private government-research organization. Through its publications, civic lectures, and school talks, WISTAX aims to improve Wisconsin government through citizen education. Nonprofit, nonpartisan, and independently funded, WISTAX is not affiliated with any group—national, state, or local—and receives no government support.