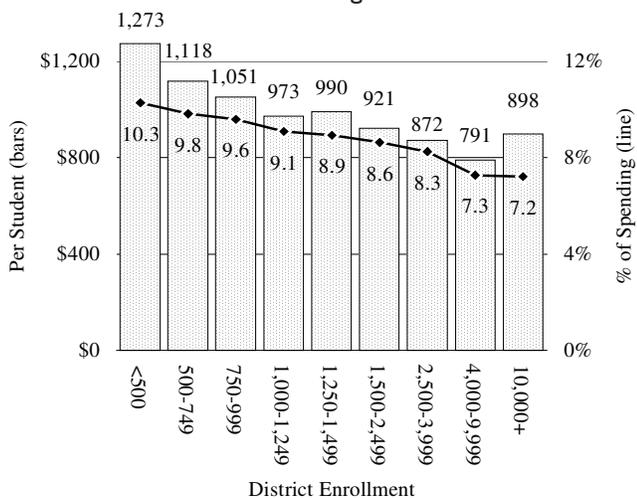


Figure 1: Administrative Costs and District Size
Administrative Costs Per Student and % of Operational Spending,
2010 Budgeted



To be consistent across districts, this report uses information school districts file annually with the Department of Public Instruction (DPI). Unless otherwise noted, all figures are from the 2009-10 (2010) school year. Some of these figures are also found in *SchoolFacts*, WISTAX's annual reference book.

Administrative Cost Overview

In total, school districts spent nearly \$800 million on administration in 2010, an average of \$913 per student. Administrative costs averaged 8.1% of operational spending (Funds 10 [general fund] and 20 [primarily special education]), which excludes debt service and food service costs.

Statewide, most administrative costs go to running schools. More than 61% of such costs was for building-level administration, while less than one-quarter was for general administration (e.g., school board and district wide administration). The remaining 15% was mostly for business administration.

Small District Disadvantage

Small districts are generally at a disadvantage when it comes to administrative expenses. The compensation of a district administrator, one or more principals, and possibly other administrators, along with the costs of other administrative functions, are spread over relatively few students (raising per student costs) and generally consume a larger share of a relatively small budget. Figure 1 shows how administrative costs—both per student and as a share of spending—generally decline as district enrollment increases.

Wisconsin's smallest districts, those with fewer than 500 students, had average administrative costs of \$1,273 per student, or 10.3% of their operational spending. For these districts, the per student amount was 39.4% above the state average (\$913). Districts with enrollments of

500 to 999 had lower per student costs (\$1,118 for those with fewer than 750 students and \$1,051 for those with more), but both still remained more than 15% above average.

Average costs generally declined with district size, reaching \$791 per student and 7.3% of operational spending for districts with 4,000 to 9,999 students. For these districts, average administrative costs were 13.4% below the statewide norm.

Total Administrative Costs by District

Small Districts. While average administrative costs were high for small districts and low for large ones, there were exceptions, particularly among the state's smallest districts. Of those, five had administrative costs per student below the state average: Belmont (\$706), Neosho J3 (\$737), Gilman (\$789), Richfield J1 (\$875), and Lake Country (\$907). Another 12 districts had costs under \$1,000 per student.

How were these districts able to keep administrative costs low? While several factors played a role, one was minimizing the number of administrators. Belmont had a half-time district administrator and one principal. Neosho J3 had an administrator who worked only 80% of full time while also serving as principal. Gilman employed a 60% administrator and had one principal for all grades. Richfield J1 and Lake Country employed one person to serve as both district administrator and school principal. None of these districts had other administrators.

Large Districts. Administrative costs varied less among large districts. Of 34 districts with enrollments between 4,000 and 9,999, only Chippewa Falls (\$1,107) spent more than \$1,000 per student. Wisconsin's two largest districts

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also spent more than \$1,000 per pupil: Madison (\$1,003) and Milwaukee (\$1,103).

Highs and Lows. Whether measured per student or as a share of spending, school administrative costs varied widely. Using both measures, Table 1 shows districts with the lowest and highest administrative costs. The table confirms Figure 1: Low-administrative-cost districts tend to be large, while high-cost districts are small.

With more than 10,000 students, Oshkosh (\$592) had the lowest per student administrative costs. Of the 10 districts with the lowest administrative costs per pupil, four (Oshkosh, Janesville, Eau Claire, and Racine) had more than 10,000 students. The smallest of the 10 was Baldwin-Woodville (\$679), with 1,560 students.

The 10 highest-spending districts each had fewer than 1,000 students, and nine had fewer than 210. The four highest spenders were all K-8 districts: Norway J7 (\$2,789), Linn J4 (\$2,660), North Lakeland (\$2,639), and Geneva J4 (\$2,599). One other K-8 district, Linn J6, was also among the highest 10.

A similar pattern emerges when analyzing administrative costs as a percent of operational spending. Among the 10 districts with the lowest percentages, Seymour (2,558 students) was the smallest; eight of the 10 had more than 5,000 students.

Of the 10 districts where administration claimed the highest percentage of expenditures, Beloit Turner was the largest, with 1,324 students, while the remaining nine all had fewer than 600 students.

ADMINISTRATORS

When individuals think of administration, they usually focus on the number and cost of

Figure 2: Administrators Statewide
Administrative Positions by Full-Time Equivalency, 2010, Total=3,538.8

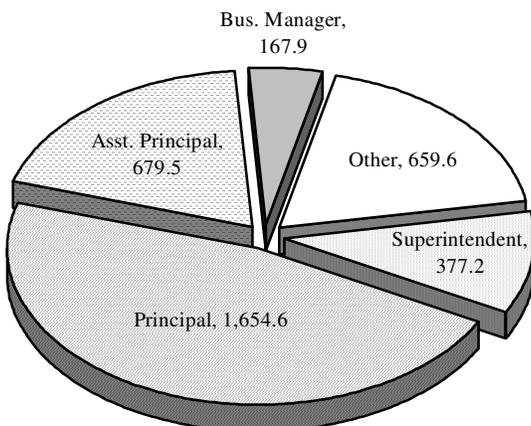


Table 1: Districts with Lowest/Highest Admin. Costs
Per Student and % of Expenditures, 2010

District	Amt.	Enr.	District	% of Spend.	Enr.
<i>Lowest 10</i>					
Oshkosh	\$592	10,055	Oshkosh	5.6%	10,055
Seymour	613	2,558	Janesville	5.7	10,251
Tomah	614	3,240	Racine	5.8	21,592
Fond du Lac	624	7,201	Fond du Lac	5.8	7,201
Janesville	624	10,251	Tomah	6.0	3,240
Eau Claire	659	10,659	Eau Claire	6.1	10,659
Kaukauna	671	4,229	Seymour	6.1	2,558
Hudson	673	5,526	Wausau	6.2	8,427
Bald.-Wood.	679	1,560	Middleton-C.P.	6.2	5,792
Racine	683	21,592	Wis. Rapids	6.3	5,563
<i>State Avg.</i>	<i>913</i>	<i>2,024</i>		<i>8.1</i>	<i>2,024</i>
<i>Highest 10</i>					
South Shore	2,050	206	Fontana J8	14.3	250
Phelps	2,278	140	Beloit Turner	14.9	1,324
Washington	2,350	71	Three Lakes	15.2	550
Linn J6	2,364	112	Gresham	15.2	296
Mercer	2,445	154	Gilmanton	16.2	200
Men. Ind.	2,463	930	Linn J4	17.2	107
Geneva J4	2,599	101	Norway J7	18.5	86
N. Lakeland	2,639	166	Linn J6	19.0	112
Linn J4	2,660	107	Rubicon J6	19.5	108
Norway J7	2,789	86	Geneva J4	21.7	101

administrators. Twelve types of administrators (as defined by DPI titles) are shown in Table 4 (page 7), along with employee counts, and average salaries and benefits. To avoid confusion, district heads will be referred to as superintendents, rather than DPI's "district administrator."

In 2010, Wisconsin's 425 school districts reported 3,539 full-time equivalent (FTE) administrators. Nearly two-thirds were either principals (1,665) or assistant principals (680). Ninety-one districts reported a superintendent employed at three-quarter time or less, resulting in 377 FTE superintendents. Districts also employed 168 FTE business managers. Remaining administrator counts ranged from 273 Directors of Instruction/Program Supervisors (DPI figures do not differentiate the two) to less than two FTE Library Media Supervisors. Figure 2 shows administrator numbers for some of the more common positions.

Just as district administrative costs vary, so do the number and types of administrators districts employ. Small districts generally have only a district administrator, a principal, and maybe a business manager. Larger districts have assistant administrators and principals, and heads of various academic areas.

Small districts generally have higher per student administrative costs than do large districts.

In 2010, 106 districts employed a superintendent at less than full time.

Superintendents

The superintendent is typically the face of a school district. In large districts, the position resembles that of a CEO; in small districts, it can require a jack-of-all-trades. In both cases, the district head oversees all district staff, which, in 2010, ranged in number from just over 10 in several small K-8 districts to more than 11,000 in the Milwaukee Public Schools.

Part-Time Administrators. In 2010, 106 districts employed a superintendent less than full time, and 91 employed one at three-quarter time or less. Several superintendents who were reported as less than full-time were hired after the start of the 2010 school year, and will be full-time in 2011.

Due to an increasing number of part-timers, the number of superintendent FTEs has been generally declining since 2002. In that year, Wisconsin school districts employed 408.9 FTE superintendents, and 9.4% (40 of 425 reporting districts) of districts reported a superintendent working three-quarter time or less. By 2010, that percentage topped 21% (91 of 422 districts).

Although the part-time superintendent is primarily a small-district phenomenon, 5.0% of districts with over 1,000 students had one. Among the state's smallest districts (those with fewer than 300 students), more than 80% had a part-time head.

Not all part-time superintendents were part-time employees, however. Of 106 superintendents that worked less than full time, 73 were employed part-time in at least one other position—sometimes in administration, sometimes not. Of the 73, 64 were employed full-time when all positions were combined.

Three sets of districts shared a superintendent in 2009 and 2010:

- Elcho and White Lake—both K-12 districts in Langlade County—employed the same superintendent, each on a half-time basis;
- K-8 Lake Geneva J1 shared a superintendent with Lake Geneva-Genoa Union High; and
- K-12 Lomira shared one with K-8 Hermann #22.

In four districts, the superintendent also served both as a principal and either Director of Special Education/Pupil Services (Drummond and Washington), Director of Instruction (Washburn), or Business Manager (Kohler).

Most, though, wore only one other hat. In 59 districts, the superintendent also was a part-time principal in one or more schools. Other hats worn were: Director of Special Education in Marshall, Riverdale, and Saint Francis; Director of Instruction in Argyle, Deerfield, and Waupaca; and Business Manager in Linn J4 and Weyauwega-Fremont.

Age and Experience. On average, superintendents were fairly advanced in age. Although one would expect superintendents to be older, nearly half (206 of 422) were at least 56 years of age in 2010, and 98 were over 60. Meanwhile, 64 (15%) were 45 or younger. The average superintendent was 54 in 2010 and had almost 26 years of experience in education. Experience closely followed age, with 186 (44%) superintendents having at least 30 years in education, while 73 (17%) had 15 years or less.

Educational attainment varied somewhat. Two administrators had only a bachelor's degree, while 175 had a master's and 146 a Ph.D. The remaining 99 had a six-year specialist (93) or other (6) degree.

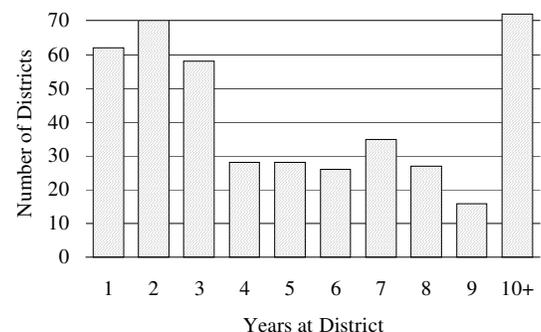
Tenure. The distribution of superintendent tenure is eye-opening. As Figure 3 shows so clearly, the typical superintendent has either served for many years (10 or more) or is relatively new. In 2010, more than 60% either served their current district for at least 10 years or for less than four.

The number of superintendents “new” to their district is striking: 62 were in their first year in 2010; 70 were in their second; and 58 were in their third. Combined, nearly half of superintendents were in their current district three years or less. By contrast, 72 (17%) had been in their current position for 10 years or more.

Compensation. In general, superintendents are well compensated. The average salary in

In 2010, nearly 200 superintendents had been at their current job for three years or less.

Figure 3: Superintendent Tenure Varies
of Years at Current District as of 2010



2010 was \$115,930 and, since 2000, it has climbed 38.4%, or 3.3% annually (see Table 4). Average benefits topped \$38,000 and have risen an average of 4.8% per year since 2000. When combined, total compensation averaged \$154,216 and had increased 3.7% annually over the last 10 years.

Among full-time superintendents, highest salaries were in Madison (\$198,500), Green Bay (\$184,000), Racine (\$180,000), Milwaukee (\$175,062), and Whitefish Bay (\$170,850). On the other end, 49 full-time district heads earned less than \$100,000, including those in Augusta (\$65,649), Florence (\$85,000), Wheatland J1 (\$85,517), Cameron (\$86,111), Phillips (\$87,000), and Wauzeka-Steuben (\$87,000).

When benefits are added, districts with the highest total compensation included Madison (\$256,715), Milwaukee (\$243,365), Green Bay (\$239,700), Franklin (\$236,573), and Hamilton (\$218,617). Benefits include retirement contributions, employer share of Social Security and Medicare, health, life, and disability insurance, and other miscellaneous benefits, such as reimbursement for college courses.

In general, superintendent compensation rises with district size. This is similar to the private sector, where heads of large companies are generally paid more than those of small ones. There are exceptions, though. For example, Kenosha is the third-largest district in the state, but compensation for the superintendent ranked 76th. Greendale's enrollment ranked 95th, but compensation for its superintendent ranked seventh.

Assistant Superintendents. Assistant superintendents are relatively rare in Wisconsin. In 2010, 22 districts employed 27 assistants. Appleton, Madison, and D.C. Everest each had two, while Racine had three. Most of the assistants were full-time, although in Appleton, assistants were employed at 90% of full time. In Oconto Falls, the job was half-time and in Bloomer, it was a 10% position. In all cases, these employees held other positions that brought their total employment to 100%, or full time.

Principals

For school children, the most well-known administrator is the school principal. Wisconsin school districts employed nearly 1,750 principals, with 39 serving as principal in more than one school and six in more than two. Sometimes, two schools operated out of one building; other times, the buildings were separate.

Of nearly 2,000 principal positions statewide, 595—or just under 30%—were less than full time. In other words, there were 1,654.6 FTE principals in 2010, a figure that was largely unchanged (down 23, or 1.4%) from 2000.

The number of principals is directly related to district enrollment. Larger districts have more schools and tend to need more principals. As mentioned, in some smaller districts, the principal is a part-time position, often filled by the superintendent.

Age and Experience. The average principal was 48 years old, although age varied widely. About 18% were less than 40 and another 20% were less than 45. Approximately a quarter were 55 or older (near retirement age), though less than 10% were older than 60.

Principals were generally very experienced in education. More than 20% had 30 or more years of total experience, while another 28% had at least 20 years. Very few (5%) had less than five years of experience, while another 8% had less than 10.

Salaries and Benefits. Principal compensation varies depending on district policy, pay schedules, and experience. In small districts, where a principal may also serve as superintendent or in some other position, the portion of

The average superintendent earned more than \$115,000 in salary and \$38,000 in benefits.

Table 2: Salaries and Benefits of Principals
Top and Bottom 10 in Total Comp., 2010, Full-Time Principals Only

District	FTE	Avg. Salary		Avg. Benefits		Total Comp.	
		Amt.	Rk.	Amt.	Rk.	Amt.	Rk.
Hamilton	6	\$110,978	3	\$48,848	1	\$159,825	1
Arrowhead UHS	2	111,785	2	43,155	11	154,939	2
Hartford UHS	1	105,998	8	47,120	5	153,118	3
La Crosse	14	106,565	6	43,741	8	150,306	4
Milwaukee	123	99,691	23	48,481	2	148,172	5
Fox Point J2	2	99,975	20	47,078	6	147,053	6
Pewaukee	4	104,549	9	41,344	24	145,893	7
Hortonville	5	109,604	4	35,510	139	145,115	8
Lakeland UHS	1	103,200	11	41,792	21	144,992	9
Mequon-Thiensville	6	107,689	5	36,550	116	144,239	10
<i>State Avg.</i>	5	<i>90,966</i>		<i>35,495</i>		<i>126,462</i>	
Hustisford	2	75,000	277	20,500	299	95,500	301
Kickapoo Area	1	62,520	310	32,790	201	95,310	302
Alma Center	1	68,200	302	24,568	286	92,768	303
Montello	2	68,148	303	23,820	287	91,967	304
Rio Community	1	67,228	305	23,021	292	90,249	305
Pardeeville Area	3	72,549	286	16,602	304	89,151	306
Linn J4	1	69,435	299	19,429	301	88,864	307
Yorkville J2	1	70,000	298	17,900	302	87,900	308
Florence	1	72,000	289	13,963	308	85,963	309
Mineral Point	1	70,054	297	13,147	309	83,201	310

the salary paid for serving as principal is difficult to determine. A better picture of average compensation is obtained by looking only at full-time principals.

Statewide, salaries for all full- and part-time principals averaged \$89,907 (see Table 4). Since 2000, average salaries increased 33.3%, or an average of 2.9% per year. The average was slightly higher (\$90,996) for full-time principals (see Table 2).

Principal salaries ranged from less than \$70,000 to more than \$110,000.

For full-time principals, highest average salaries were in Whitefish Bay (\$112,467), Arrowhead (\$111,785), Hamilton (\$110,978), Hortonville (\$109,604), and Mequon-Thiensville (\$107,689). Lowest average salaries were in Kickapoo (\$62,520), Crivitz and Weyerhaeuser (both \$65,000), Cuba City (\$65,613), and North Crawford (\$67,000).

Average benefits depend on the cost of a district's health care plan, coverage (single or family), and salary (retirement benefits are a percentage of salary). Statewide, average benefits for all principals averaged \$34,935, or just under 40% of salary. For full-time principals, they averaged \$35,550.

Average benefit costs for principals were highest in Hamilton (\$48,848), Milwaukee (\$48,481), Wausau (\$47,664), Spencer (\$47,613), and Hartford UHS (\$47,120). School districts reporting the lowest average benefits included Kimberly (\$11,442), Mineral Point (\$13,147), Florence (\$13,963), Middleton-Cross Plains (\$15,462), and Westby (\$15,886).

Relatively low benefit costs are surprising since Social Security and Medicare payments are 7.65% of salary up to about \$100,000, and total retirement costs (employee plus employer share) are over 10% of salary. Thus, benefit costs reach about 18% of salary before factoring in health insurance costs. At a \$100,000 salary, these benefits alone could total \$18,000.

Total compensation—salaries plus benefits—for all principals averaged just under \$125,000 and just over \$126,000 for full-time ones. Table 2 shows districts with the highest and lowest compensation for full-time principals. Seven of the top 10 districts were in the urban southeast, mostly near Milwaukee. Districts with lower compensation tend to be small and spread across the state.

Assistant Principals. Assistant principals are typically found in middle and high schools in large districts. In 2010, there were 679.5 FTE

assistant principals in 175 districts. Milwaukee (149.0), Madison (24.0), and Racine (23.0) combined for nearly 30% of the total. The smallest district with at least one full-time assistant was Algoma (632 students.)

Other Administrators

Other than superintendents and principals, the most common administrative positions were:

- Directors of Instruction/Program Supervisors, 273 FTE in 161 districts;
- Directors of Special Education/Pupil Services, 196 in 233 districts;
- Business Managers, 167 in 177 districts; and
- Central Office Administrators, 113 in 56 districts.

Business Managers. The complexity of school finance and budgeting in Wisconsin dictates that large districts have business managers. However, several of the state's smallest districts—Friess Lake, Ithaca, Mellen, Weston, and Wonewoc-Union Center—employed a full-time business manager. La Crosse was the only district to report two full-time business managers.

The average salary for a full-time business manager was \$94,587. However, salaries

Table 3: Costs for All Administrators
Per Student, 2010, Highest and Lowest Districts

District	Amt.	Enr.	FTE
<i>Lowest 10</i>			
Wausaukee	\$186	556	1.0
Niagara	215	417	1.0
Richfield J1	280	464	1.0
Gresham	303	296	1.0
Princeton	307	389	1.0
Osseo-Fairchild	314	1,028	2.9
Two Rivers	326	1,887	5.0
Spencer	335	817	2.0
Neillsville	346	1,045	3.0
Oshkosh	353	10,055	30.8
<i>State Avg.</i>	<i>522</i>	<i>2,024</i>	<i>8.3</i>
<i>Highest 10</i>			
N. Ozaukee	1,012	871	6.9
Menominee Ind.	1,086	930	8.8
N. Lakeland	1,128	166	1.1
Linn J6	1,176	112	1.0
Rubicon J6	1,287	108	1.0
Alma	1,390	272	3.0
Norway J7	1,633	86	0.9
Linn J4	1,809	107	1.6
Washington	1,998	71	1.0
Geneva J4	2,189	101	1.7

Only 177 of the state's 425 school districts employed a business manager.

Table 4: School District Administration
Full-Time Equivalent (FTE) Jobs, Salaries, and Benefits; 2000 and 2010

	FTE Jobs			Avg. Salary			Avg. Benefits		
	2000	2010	% Ch.	2000	2010	% Ch.	2000	2010	% Ch.
District Administrator	406.9	377.2	-7.3%	\$83,789	\$115,930	38.4%	\$23,847	\$38,286	60.5%
Asst. District Administrator	58.2	25.4	-56.4	81,545	115,139	41.2	22,976	40,510	76.3
Principal	1,677.8	1,654.6	-1.4	67,460	89,907	33.3	20,812	35,146	68.9
Assistant Principal	680.7	679.5	-0.2	62,127	79,986	28.7	19,889	33,113	66.5
Business Manager	129.6	167.9	29.6	72,415	95,156	31.4	21,482	33,615	56.5
Dir. of Instruction/Prog. Supervisor	180.3	273.1	51.5	69,063	88,816	28.6	20,094	35,079	74.6
Dir. of Spec. Educ. and/or Pupil Serv.	238.2	195.7	-17.8	67,874	90,451	33.3	20,696	33,852	63.6
Asst. Director of Special Education	11.9	20.2	69.3	66,555	84,055	26.3	19,828	33,290	67.9
Central Office Administrator	78.1	112.6	44.1	68,308	107,106	56.8	20,353	36,371	78.7
Instructional Technology Coordinator	na	27.4	na	na	83,395	na	na	32,130	na
Dir. of H.R./Multicultural Educ./Equity	24.2	3.5	-85.7	80,697	102,221	26.7	21,843	30,006	37.4
Library Media Supervisor	12.4	1.9	-85.0	48,313	74,893	55.0	15,472	29,612	91.4
Total Administrators	3,498.3	3,538.8	1.2	68,890	91,619	33.0	20,976	34,976	66.7
Total Students (Thousands)	869.4	859.1	-1.2						
Students/Administrator	248.5	242.8	-2.3						

ranged from less than \$50,000 in Mellen, Royall, and Siren to more than \$125,000 in Franklin, Hamilton, Kenosha, Madison, Nicolet, Oconomowoc, Pewaukee, Wauwatosa, and Whitefish Bay. With the exception of Madison, all of the highest-paying districts were in the Milwaukee area.

Others. It is difficult to compare other administrative categories since they can be shared positions or are somewhat broad in definition (e.g., central office administrator).

ADMINISTRATOR COSTS

While administrative costs include those for administrative support staff and some noncompensation expenses, a narrower perspective would look at only the compensation of administrators. As previously mentioned, total administrative costs averaged \$913 per student statewide. Meanwhile, total compensation for all administrators was \$522 per student, or about 57% of the total. As a percent of operational spending, administrator compensation averaged 4.5% statewide.

By District

Table 3 shows the 10 highest- and lowest-spending districts in terms of administrator costs per student. As with total administrative costs, small districts generally spent the most per student. Geneva J4 (\$2,189), Washington (\$1,998), Linn J4 (\$1,809), Norway J7 (\$1,633), and Alma (\$1,390) spent the most per student on administrators. All are districts with fewer than 300 students.

Small districts also populated the list of districts that spent the least per student. Wausaukee (\$186) spent the least per student, followed by Niagara (\$215), Richfield J1 (\$280), Gresham (\$303), and Princeton (\$307). Like those that spent the most, these are also small districts with fewer than 600 students. Oshkosh was the lone district listed with more than 2,000 students.

The list of districts spending the least on administrators contrasts with Table 1, showing total administrative costs. There, low-spending districts generally had large student populations. In districts large and small, certain administrative functions need be performed. In small districts, there is a high per student cost associated with these functions. However, Table 3 shows that many small districts are accomplishing these tasks with a small number of administrators.

QUESTIONS

Much of the change in school district administration seems to be driven by necessity. Small districts in particular have been the most creative at minimizing administrators and their associated costs. The figures reported here prompt several questions. Can others look to small districts for ways to streamline administration? Would districts benefit from a “best practices” review of school administration? In what other areas are small districts being creative? □

DATA SOURCES:

Wisconsin Department of Public Instruction; WISTAX calculations.

In many small districts, total administrative costs are high, but costs for administrators are relatively low.



Wisconsin Taxpayers Alliance

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WISTAX NOTES

■ **Supreme Court Race.** Three of the four candidates for the Wisconsin Supreme Court, including incumbent Justice David Prosser, will receive public financing of their campaigns. Because of a law passed in 2009 by the state legislature, supreme court candidates can qualify for up to \$300,000 in the spring primary and \$900,000 in the spring general election, depending on the amount of independent expenditures made during the campaign.

Although each candidate has the option to accept or not accept public financing, the 2009 law did make changes to contribution amounts candidates could receive if they forgo public financing. Prior to 2011, individuals could contribute a maximum of \$10,000 to a candidate and \$8,625 to a committee making a contribution to a candidate. The new law reduced the maximum contribution amounts to \$1,000.

■ **Census Finalized.** The 2010 Census results are now finalized, and Wisconsin will retain its eight congressional seats. Between 2000 and 2010, the Badger State's population grew 6.0%, slower than its 1990-2000 growth rate (9.6%) and the national average (9.7%). Among neighboring states, Minnesota had the largest increase in population (7.8%), while Michigan was the only state in the country to have fewer residents in 2010 than 2000.

Because seats in the 435-member U.S. House of Representatives are apportioned by population, states with the largest population increases added congressional seats. Texas added four seats, while Florida added two. Arizona, Georgia, Nevada, South Carolina, Utah, and Washington all added one. New York and Ohio were the only states to lose two congressional seats, while Illinois, Iowa, Louisiana, Massachusetts, Michigan, Missouri, New Jersey, and Pennsylvania all lost one.

■ **UW Colleges Among "Best Value."** Three UW System colleges recently made a 2011 list of the nation's 100

best value public colleges and universities. UW-Madison was the ninth best value nationally, with UW-La Crosse and UW-Eau Claire coming in at 43rd and 68th, respectively. According to the Kiplinger's Personal Finance magazine rankings, schools were judged on many factors, including academic performance of incoming freshmen, retention rates, graduation rates, and student-faculty ratios.

WISTAX FOCUS

■ **School Tax Increases.** Total school property taxes statewide are up 3.4% this year vs. 6.0% last year. "School tax hike moderates this year" (*Focus* 10-24) reviews trends in school property tax levies. Wisconsin's 425 school districts are levying a total of \$4.7 billion in property taxes for 2010-11. The average tax rate is \$9.11 for every \$1,000 of full property value, compared to \$8.56 last year. This year's school levy increase was moderate compared to prior years. As mentioned, it was below the 6.0% jump in 2009-10 and is the smallest change since a 0.5% decline in 2005-06. Tax increases also varied considerably among individual districts. Eighty-two districts cut their levies, while 48 hiked them by more than 10%. It is estimated that total property taxes (includes schools, municipalities, counties, etc.) statewide should rise about 3.5% or less this year.

■ **Legislative Gift Giving.** With 38 of 132 state lawmakers new to start the 2011 session, the legislature has an opportunity to give the gifts of transparency and prudence to constituents. "Gifts a new legislature could give to constituents" (*Focus* 10-25) offers ideas for legislative operations and budgeting. Some smaller gifts include providing at least a week's notice before hearing a bill, concentrating legislative floor business to Tuesday-Thursday, and removing nonfiscal items from the state budget. Two of the large gifts suggested were calendar and fiscal discipline. Both would bring stability to the legislative and budgeting process. □