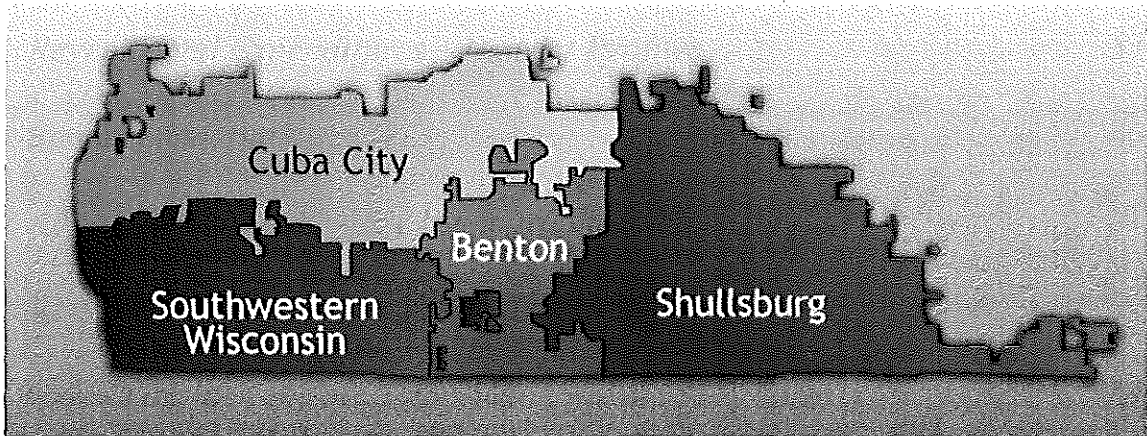


**WISCONSIN  
REORGANIZATION  
CONSOLIDATION  
FEASIBILITY STUDY**



**BY**

**K & K CONSULTING AND BRANDING**

**Dr. Donald L. Kussmaul  
Mr. Seth W. Kussmaul**

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## *Introduction*

On behalf of K & K Consulting, I would like to thank the leadership of the Benton School District, Cuba City School District, Shullsburg School District, and the Southwestern Wisconsin School District for their leadership in providing resources and information that were pertinent to this study.

The following document is based upon data received from the Wisconsin Department of Public Instruction and all four school districts. No personal interviews have been conducted at this time in an effort to have data drive the feasibility study rather than emotion.

## A Brief Literature Review

This issue of reorganization has been the focus of several studies throughout the United States. One of the common themes in the literature has been the “strengths of rural schools.” Stephens (1986) lists several of the commonly accepted attributes of small schools: smaller classes, individual attention by teachers, low drop-out rates, the opportunity to develop student leadership, strong family and community support, and good parental interaction.

Monk and Haller (1986), in a study of rural New York schools, found substantial problems exist in small schools and these problems significantly disadvantage students who attend them. At the same time, Monk and Haller found that small districts provide important educational advantages to pupils and to the communities they serve. The weaknesses identified by Monk and Haller included:

- Limited Curricula
- Scheduling difficulties that further limit programs
- Shortage of teachers in some subject areas
- Faculty have heavy and non-specialized teaching loads
- Educational aspirations of the students and community tend to be low.

The strengths identified by Monk and Haller included:

- Schools are the focal point of the community
- Schools are devoid of discipline problems evident in large urban districts
- Students learn the “basics” as well as other students and sometimes better
- Schools provide opportunities to develop leadership potential and non-academic skills.

Monk and Haller noted that some problems appear in only the very smallest of schools (i.e. those schools with fewer than 100 students per grade level).

Regarding school size, Webb (1977) states: “Studies relating to effective and desirable sizes of school districts indicated that school district size is not an absolute, that the optimum size will vary from state to state and that size is but one of many factors related to educational quality and operational efficiency.”

They also noted that in small rural schools, if a student does not relate well to a teacher, he/she has no other choices. Similarly, many students are pressured into participating in extra-curricular activities in which they have no interest or may not have the physical abilities needed. Additionally, students are unable to avoid incompetent teachers. Monk and Haller note that while small schools give teachers the opportunity to know their students better, this also provides increased opportunities for harmful mistakes by teachers.

Hughes (1990) studied the 100 smallest schools in Wisconsin from May 1987 through October of 1988. The study identified the same small school attributes and disadvantages as Monk, Haller and Stephens. Hughes stated that following advantages selected from the study were verified by the literature: broader student participation, close personal relationships, student leadership opportunities, community support, better school climate and student attitudes, fewer discipline problems and greater flexibility. The constraints identified by Hughes were: limited administrative and supervisory personnel, teachers spread too thin, lack of cultural diversity, limited offerings for students, difficulty in recruiting and keeping staff, restricted facilities and higher per pupil costs. Hughes was not able to show that small schools had higher test scores or that small school graduates had a higher rate of college completion.

A recurring problem for small rural schools, as identified by Monk, Haller, Stephens and Hughes is attracting and retaining competent staff. One of the contributing factors could be salaries paid to beginning and veteran teachers in small rural schools. In a survey of school administrators in Illinois, Hall and Smith-Dickson (1991) found that 122 of 499 reporting districts believed their salary schedules were not competitive and hindered the recruitment of qualified teachers. Sher (1986) was commissioned by North Carolina School Board Association to critique a 1986 report by the State Board of Public Instruction that called for large school districts. In his analysis of the report, Sher concluded that there was no solid foundation for believing that wholesale elimination of school districts would improve educational opportunities and stated that reorganization should be strictly voluntary. In his report, Sher made the following five points:

- Merger decisions are too complex and far-reaching in their impact to be made any way other than on a case-by-case basis.
- Good schools and school districts come in all shapes and sizes (as do poor ones) and therefore, educational policies, which place too much reliance on any rigid size and organizational criteria are likely to be counterproductive.
- Since directly mandating across-the-board mergers will not advance any compelling state interest, the state should discontinue all backdoor approaches to the same end.
- There are a variety of alternatives to consolidation that can expand educational opportunities and enhance cost-effectiveness without abolishing existing units. Most important, organizational issues like merger are very rarely the key to enhancing the quality and efficiency of public education.
- Most important, organizational issues like merger are very rarely the key to enhancing the quality and efficiency of public education. Occasionally, making schools and school districts bigger is helpful, but more often it is merely a diversion away from the greater task of finding new ways to positively influence the lives of children and to increase the effectiveness of those who work in their service.

# Student Demographics

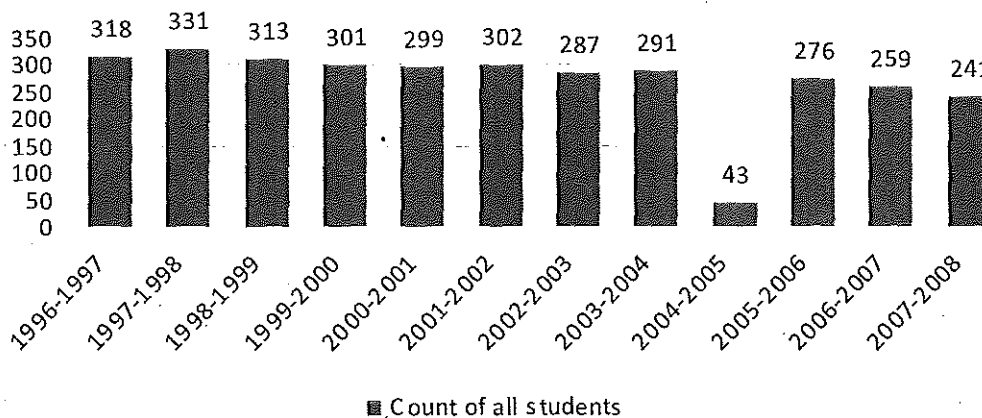
## *District 12 Year Chronology of Enrollment*

The demographics of students for this study have been compiled using the Wisconsin Successful School Guide as provided by the Wisconsin Department of Public Instruction. District and individual school enrollments will be viewed and conclusions drawn from the demographics. The Department of Public Instruction did change computer programs during the 2004-2005 year; some data has been skewed for the Benton School District and will be shown but not utilized for any comparisons or reporting of results. The enrollment figures are based upon Full Time Equivalent (FTE) students. Students attending part of a day would be counted as a part time student, as a half time; for example, a kindergarten student would be considered half time, and it would take two half day students to equal one FTE.

### *Benton School District*

According to the graph and records available, the 1996-97 PreK-12 enrollment of the district was 318 with a peak year being 1997-98 when the enrollment was 331. The graph does illustrate a steady decline in population to the 2007-08 year with enrollment at 247. This represents a loss of 71 students or a loss of approximately 23% of the students over a 12 year period.

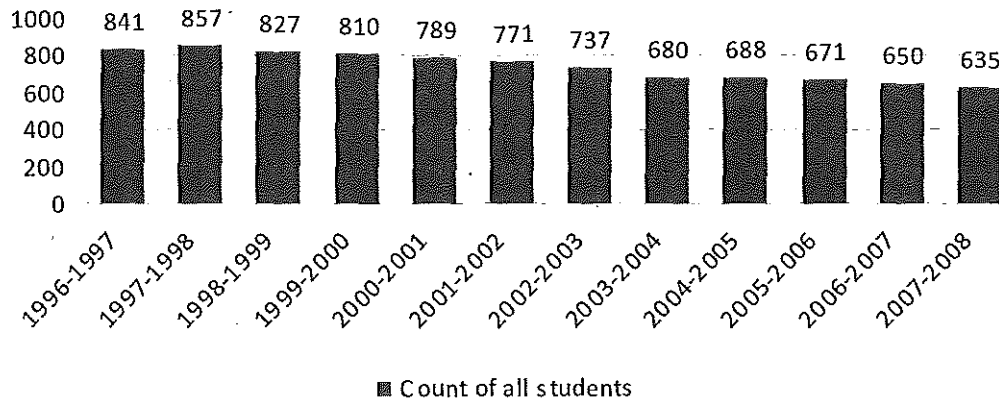
**All Students - Benton**  
**Groups Arranged Chronologically Left to Right**  
**2007-2008 Compared to Prior Years**



*Cuba City School District*

According to records available, the 1996-97 PreK-12 enrollment of the district was 841 with a peak year in 1997-98 when the enrollment was 857. The graph illustrates a steady decline in population to the 2007-08 year with enrollment at 635. This represents a loss of 202 students or approximately 24% of the students over a 12 year period.

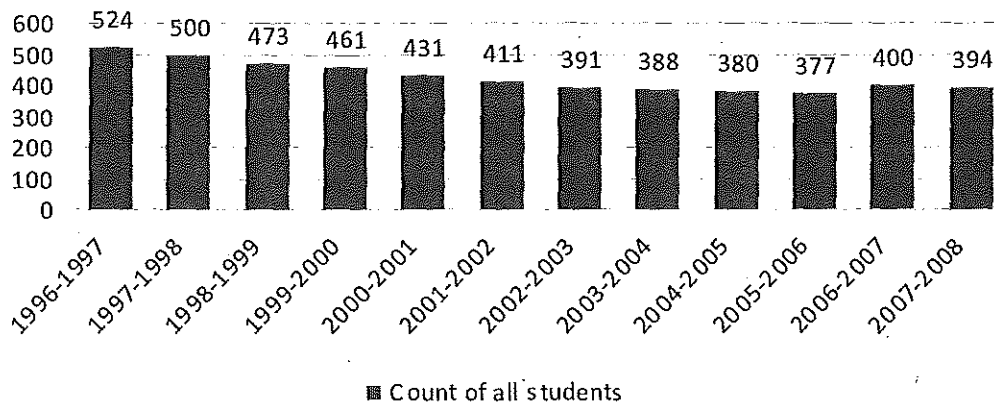
**All Students - Cuba City**  
**Groups Arranged Chronologically Left to Right**  
**2007-2008 Compared to Prior Years**



*Shullsburg School District*

According to records available the 1996-97 PreK-12 enrollment of the district was 524; that was the peak year of the twelve represented by the graph. The graph illustrates a steady decline in population to 2005-06 when the student population was 377. An increase in students to 400 during 2006-07 is illustrated and followed by a slight decrease to 394 for 2007-08. This represents a loss of 130 students or approximately 24% of the students over a 12 year period.

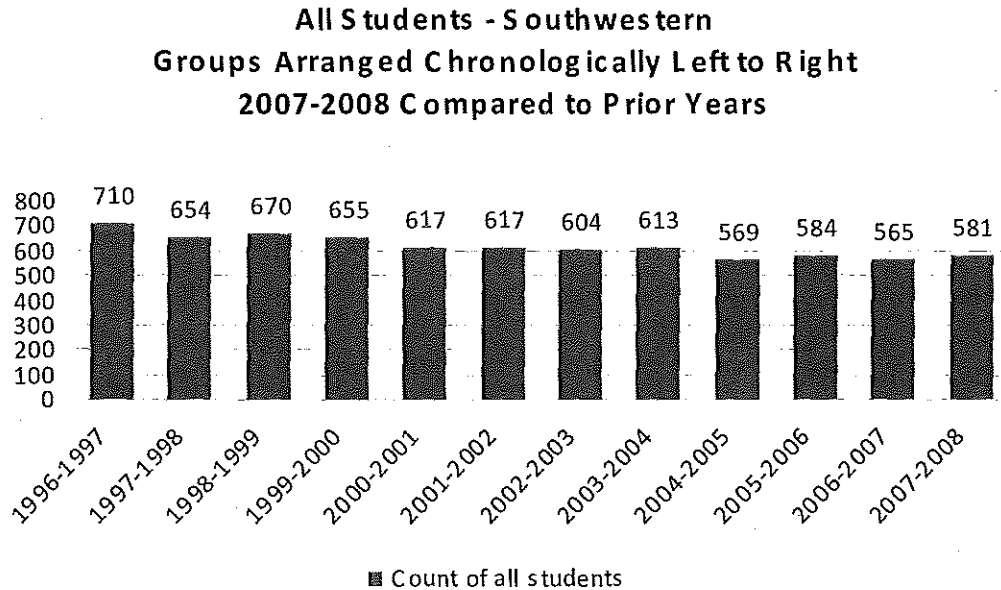
**All S students - S hulls burg**  
**Groups Arranged Chronologically Left to Right**  
**2007-2008 C ompared to Prior Years**





*Southwestern Wisconsin School District*

According to records available the 1996-97 PreK-12 enrollment of the district was 710; that was the peak year of the twelve represented by the graph. The graph illustrates a steady decline in population over the twelve year span, with slight increases in 2005-06 and 2007-08. The overall loss of students was 129 or 22% of the students.



**Conclusions**

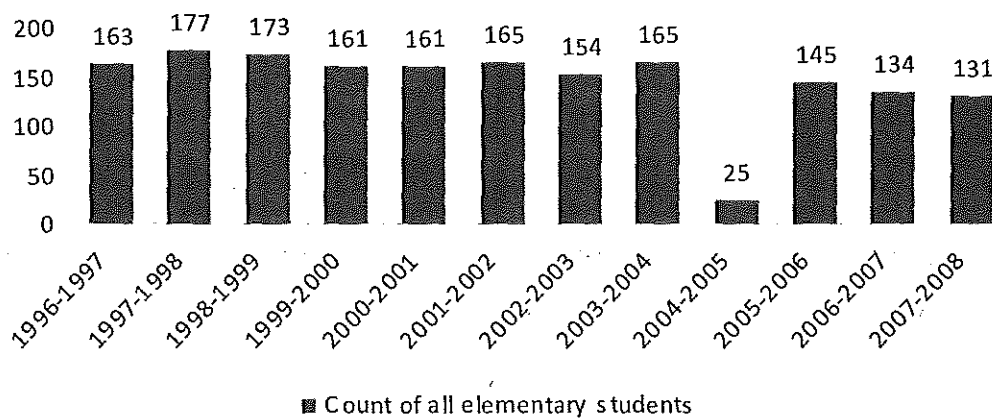
- In all four districts, the enrollment of students has decreased between 22 to 24 per cent over a 12 year period and will be based on current class sizes continuing to decrease over the next twelve years.
- Class sizes will continue to decrease and the cost of education for each individual district will increase if they continue to supply students with the same educational opportunities.

## Elementary School 12 Year Chronology of Enrollment

### *Benton Elementary School*

The students housed in the elementary are PreK-6; the following data reflects this arrangement. According to records available the 1996-97 PreK-8 enrollment of the school was 163 with a peak year of 1997-98 when the enrollment was 177. The graph illustrates a steady decline in population to the 2007-08 year with enrollment at 131, a loss of 32 students over twelve years.

**Elementary Students - Benton**  
**Groups Arranged Chronologically Left to Right**  
**2007-2008 Compared to Prior Years**

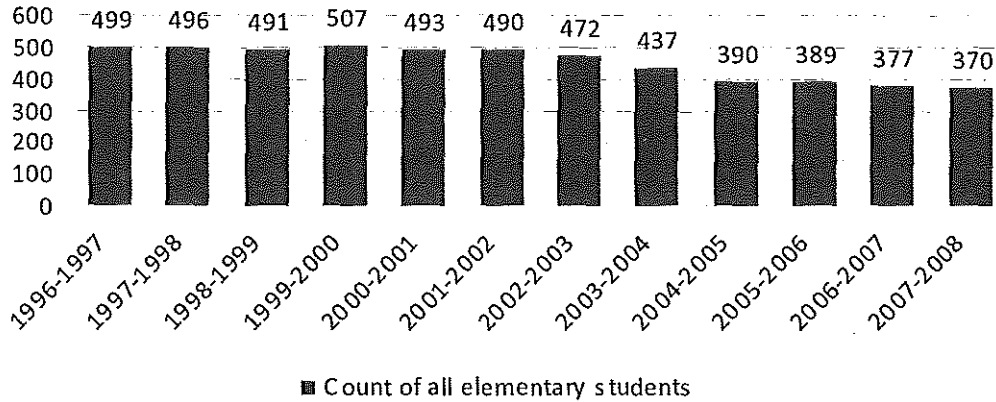


(Invalid data 2004-2005)

### *Cuba City Elementary School*

According to the records available the 1996-97 K-8 enrollment of the school was 499; in 1999-00 the enrollment included PreK students for the first time and increased to 507. In 2003-04 the Dickeyville facility was closed and students were transported to Cuba City Elementary. In 2007-08 the student enrollment had decreased to 370. This represents a loss of 137 students over a twelve year period.

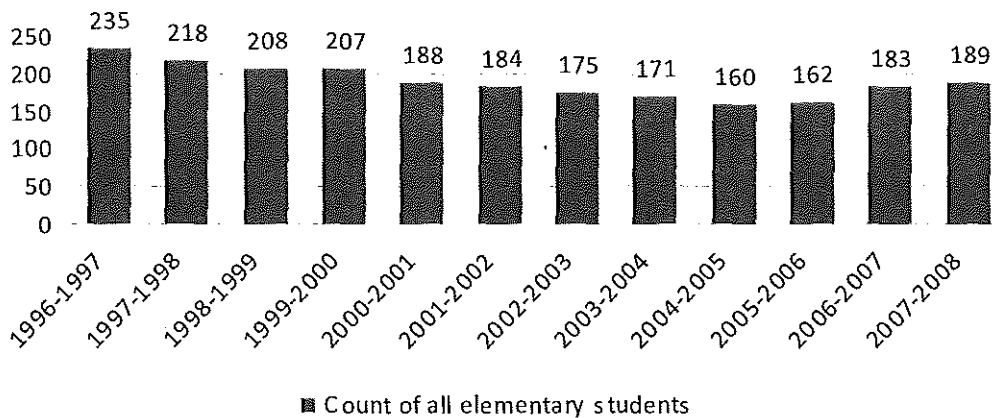
**Elementary Students - Cuba City**  
**Groups Arranged Chronologically Left to Right**  
**2007-2008 Compared to Prior Years**



*Shullsburg Elementary School*

According to records available the 1996-97 PreK-8 enrollment of the school was 235; in 2004-05 the enrollment decreased to 160. The graph illustrates a steady increase in population from 2005-2006 to 2007-08 when enrollment increased to 189. This is the most promising increase among the schools in the study. However, there was still a loss of 46 students over twelve years.

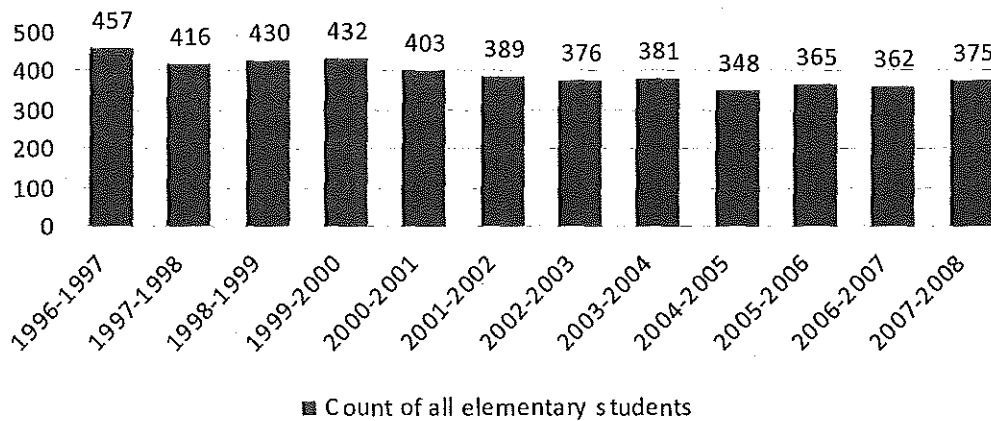
**Elementary Students - Shullsburg**  
**Groups Arranged Chronologically Left to Right**  
**2007-2008 Compared to Prior Years**



*Southwestern Wisconsin Elementary School*

According to the records available the 1996-97 PreK-8 enrollment of the school was 457; in 2004-05 the enrollment decreased to 348. Since the 2004-05 school year the enrollment has increased to 375 for 2007-08. This is a promising increase among the schools in this study. However, the district still had a loss of 82 students over twelve years.

**Elementary Students - Southwestern  
Groups Arranged Chronologically Left to Right  
2007-2008 Compared to Prior Years**



**Conclusions**

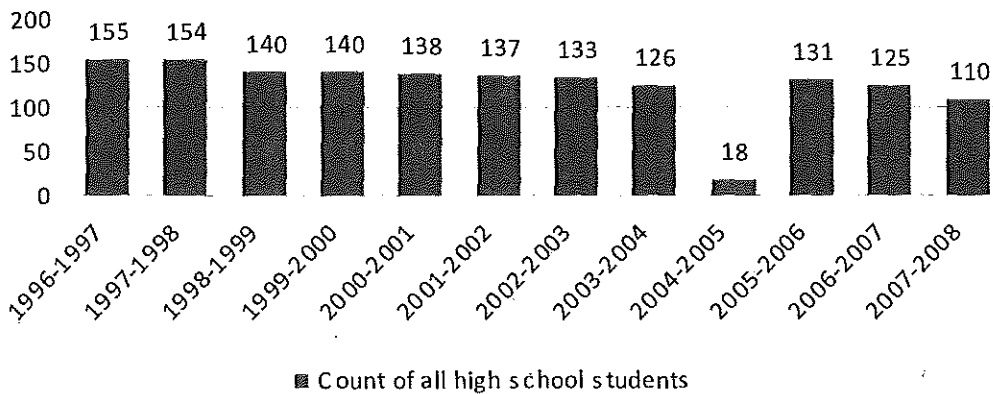
- The conclusions for the elementary school populations are consistent and supportive of the data for the district loss of student population and will also support the fact that high school populations will be decreasing or continuing to decrease in the future.
- Shullsburg and Southwest Wisconsin have a final three years of growth in the twelve studied. If sustained this will be significant for the next ten years of education within the districts.

## High School 12 Year Chronology of Enrollment

### *Benton High School*

The enrollment figures of the high school represents grades 7-12 and the following data reflects that arrangement. According to records available the 1996-97 enrollment of the high school was 155. The graph illustrates a steady decline in population to the 2007-08 year with enrollment at 110. This represents a loss of 45 students over a 12 year period.

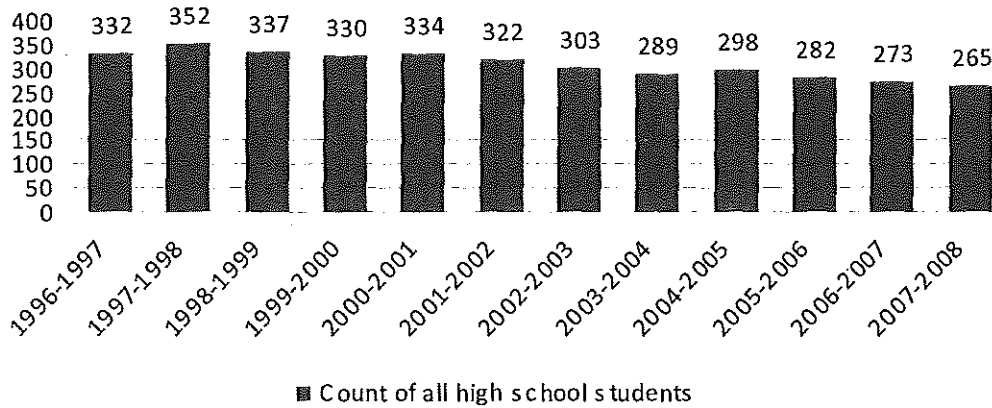
**High School Students - Benton**  
Groups Arranged Chronologically Left to Right  
2007-2008 Compared to Prior Years



### *Cuba City High School*

According to records available the 1996-97 enrollment of the high school was 332 with a peak year of 1997-98 when the enrollment was 352. The graph illustrates a steady decline in population to the 2007-08 school year with enrollment at 265. This represents a loss of 67 students over a twelve year period.

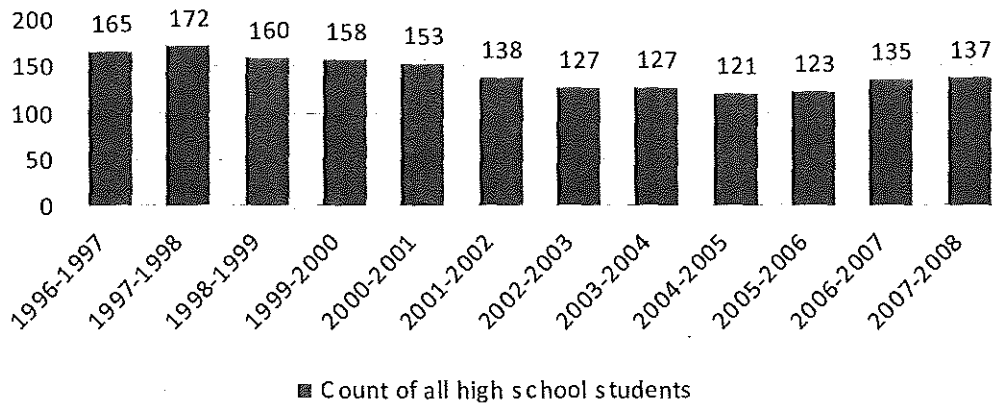
**High School Students - Cuba City**  
**Groups Arranged Chronologically Left to Right**  
**2007-2008 Compared to Prior Years**



*Shullsburg High School*

According to records available the 1996-97 enrollment of the high school was 165 with a peak year of 1997-98 when the enrollment was 172. The graph illustrates a steady decline in population to the 2004-05 with enrollment at 121. Since the 2004-05 school year, the high school enrollment has increased to 137. This represents a possible trend that is also sustained in the elementary. However, the school has had a loss of 28 students over a twelve year period.

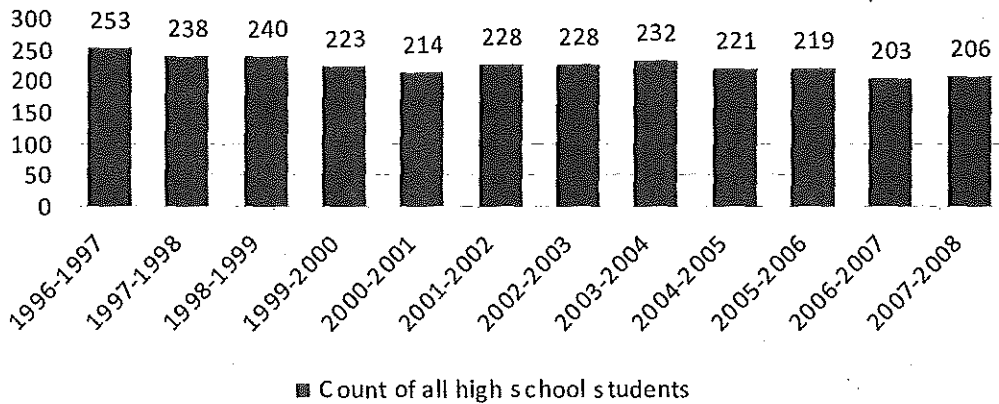
**High School Students - Shullsburg**  
**Groups Arranged Chronologically Left to Right**  
**2007-2008 Compared to Prior Years**



### *Southwestern Wisconsin High School*

According to records available the 1996-97 enrollment of the high school was 253. The graph illustrates a decline in population to the 2006-07 with enrollment at 203. For the 2007-08 school year the student population has increased to 206. This represents a possible trend that is sustained in the elementary. However, the school has had a loss of 47 students over a twelve year period.

**High School Students - Southwestern  
Groups Arranged Chronologically Left to Right  
2007-2008 Compared to Prior Years**



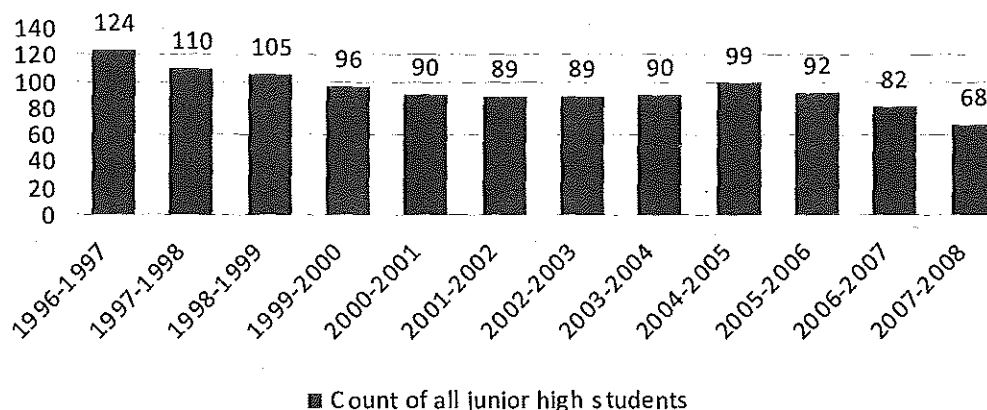
### **Conclusions**

- The data continue to support the conclusions presented for the decline in district populations. While two districts saw an increase in recent times at the high school level, the twelve year period saw a decline in high school enrollment.
- Shullsburg and Southwestern High Schools did exhibit a three year increase in enrollment that was also sustained in the elementary.

### *Shullsburg Middle/Jr. High School*

One junior high school exists among the four districts. According to records available the 1996-97 Middle/Junior High enrollment was 124. The graph illustrates a steady decline in population to the 2007-08 year with enrollment at 68. This represents a loss of 56 students over a twelve year period.

**Junior High Students - Shullsburg  
Groups Arranged Chronologically Left to Right  
2007-2008 Compared to Prior Years**



When adding the elementary and middle/jr. high enrollment loss, the total loss is 102 preK-8 students over a twelve year period.

**Conclusion**

The data continue to support the conclusions presented for the decline in district student populations.

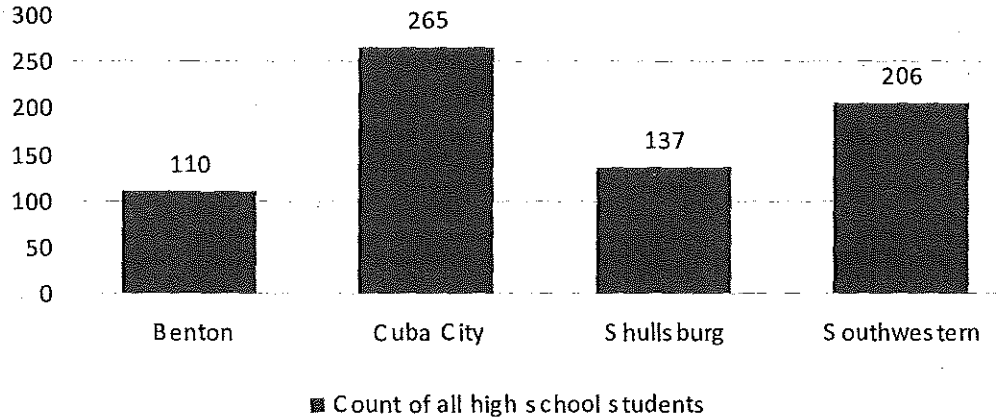
**High School Demographic Comparisons**

*High School Students*

The following graph depicts the student population of the high schools of the four school districts for the 2007-08 school year. The total for the four high schools is 718. The cumulative average yearly loss of students over the past 12 years is 15.5 high school students. If the trend continues, by the beginning of the 2009-2010 school year the combined high school enrollment would be approximately 687, by 2011-2012 the combined number would be approximately 656, by 2013-2014 the combined number would be approximately 625, and by 2015-2016 the combined enrollment for high school would be approximately 594. Based upon the above estimates the combined high school enrollment would be under 600 within 5 years.



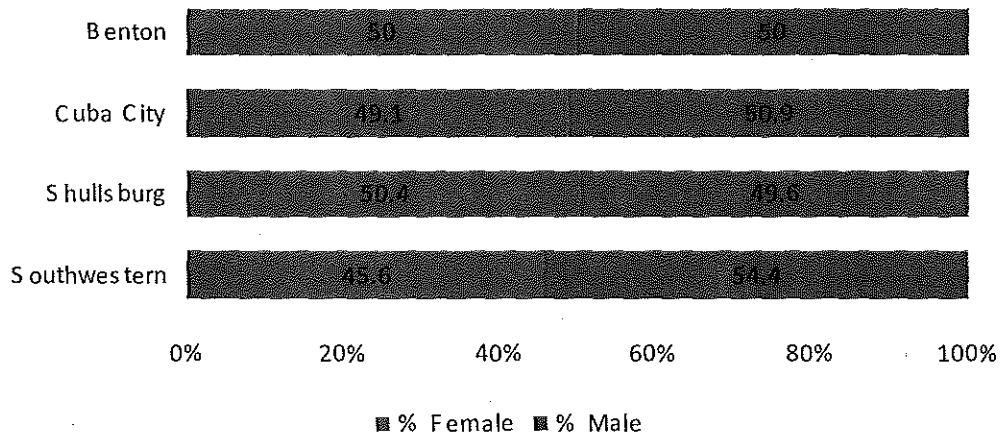
**All High School Students - All Schools  
Groups Arranged Alphabetically Left to Right  
2007-2008 Compared Between High Schools**



*High School Enrollment by Gender*

The following graph illustrates the gender composition of the students of the four high schools and does reflect the similarity of all four. The high school composition is also representative of the students of the elementary schools and middle/jr. high school. See Appendix A for elementary and middle/jr. high school graphs.

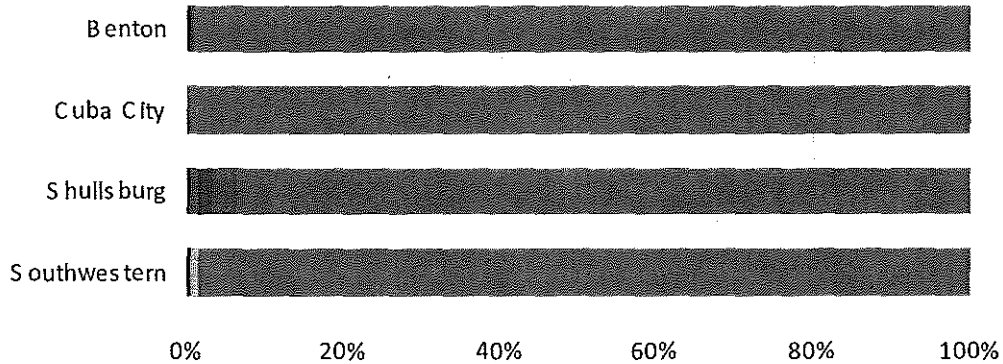
**High School Enrollment by Gender  
Groups Arranged Alphabetically Top to Bottom  
2007-2008 Compared Between High Schools**



*High School Enrollment by Race/Ethnicity*

The graph below illustrates the racial/ethnicity composition of the students in the four high schools and does reflect the similarity of all four. The high school composition is representative of the students of the elementary schools and middle/jr. high school.

**High School Enrollment by Race/Ethnicity  
Groups Arranged Alphabetically Top to Bottom  
2007-2008 Compared between High Schools**

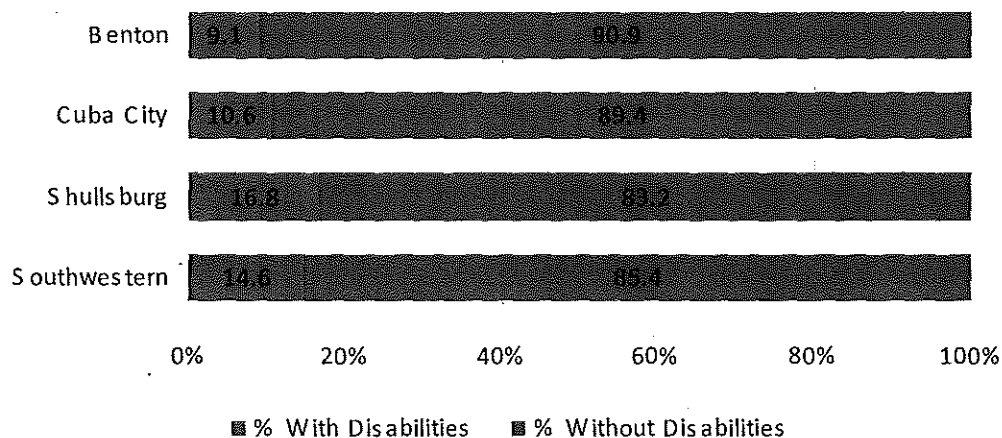


Enrollment (9-12)	% American Indian	% Asian	% Black	% Hispanic	% White	
Southwestern	206	0	0.5	1	0	98.5
Shullsburg	137	1.5	1.5	0	3.6	93.4
Cuba City	265	0	0	0	0	100
Benton	110	0	0	0	0.9	99.1

*High School Enrollment by Disability*

The following graph illustrates the disability composition of the students of the four high schools and does reflect the similarity of all four. The high school composition is representative of the students of the elementary schools and middle/jr. high school.

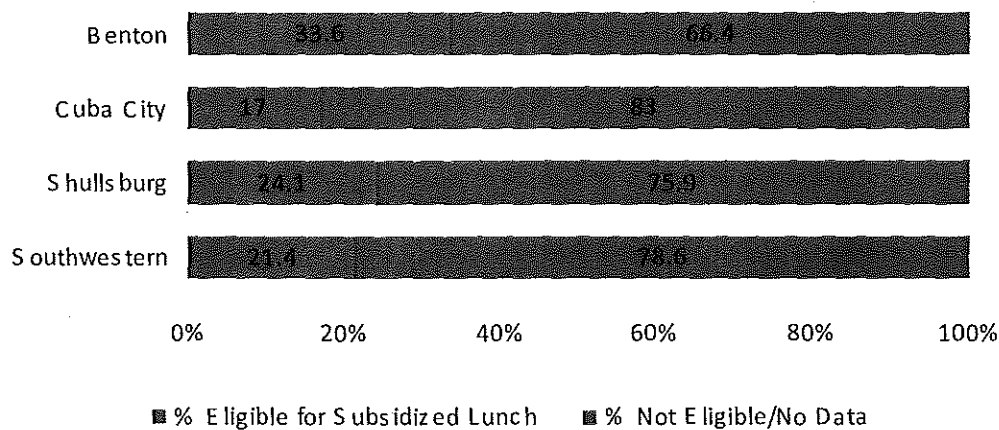
**High School Enrollment by Disability**  
**Groups Arranged Alphabetically Top to Bottom**  
**2007-2008 C Compared Between High Schools**



*High School Enrollment by Economic Status*

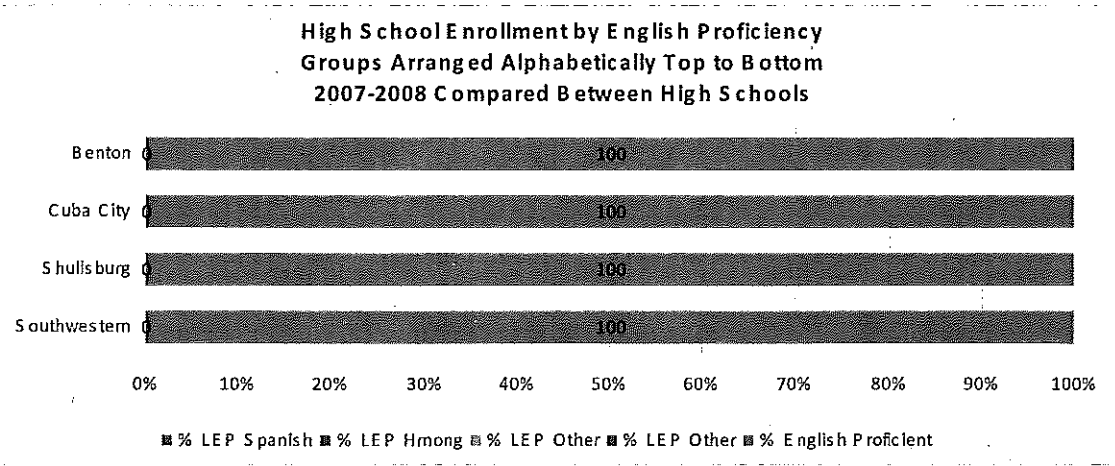
The following graph illustrates the economic status of students in the four high schools and does reflect the similarity of all four. The high school composition is representative of the students of the elementary schools and middle/jr. high school.

**High School Enrollment by Economic Status**  
**Groups Arranged Alphabetically Top to Bottom**  
**2007-2008 C Compared Between High Schools**



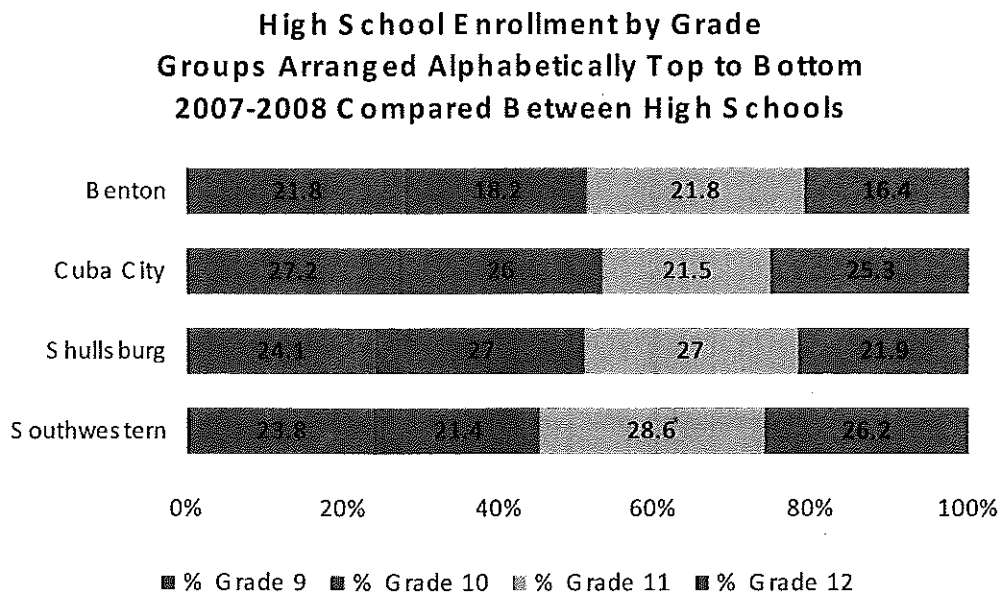
### High School Enrollment by English Proficiency

The following illustrates the English Proficiency composition of students in the four high schools and does reflect the similarity of all four. The high school composition is representative of the students of the elementary schools and middle/jr. high school.



### High School Enrollment by Grade

The following illustrates the number by grade of students in the four high schools and does reflect the similarity of all four. The high school composition is representative of the students of the elementary schools and middle/jr. high schools.



## District NCLB – AYP Results

### *Benton School District*

According to the chart the school district has met adequate yearly progress for the past three years of the “No Child Left Behind” assessment. The assessment is given to grades 3, 4, 5, 6, 7, 8, and 10 in the areas of reading and math.

District: Benton School District			Tested Grade(s): 3, 4, 5, 6, 7, 8, 10			
			Enrollment: 227			
Objective	2005-2006		2006-2007		2007-2008	
	AYP	Status	AYP	Status	AYP	Status
Test Participation	Yes	Satisfactory	Yes	Satisfactory	Yes	Satisfactory
Other Academic Indicator	Yes	Satisfactory	Yes	Satisfactory	Yes	Satisfactory
Reading	Yes	Satisfactory	Yes	Satisfactory	Yes	Satisfactory
Mathematics	Yes	Satisfactory	Yes	Satisfactory	Yes	Satisfactory
Met Adequate Yearly Progress	Yes		Yes		Yes	
Improvement Status:	Satisfactory		Satisfactory		Satisfactory	
Title 1						

### *Cuba City School District*

According to the chart the school district has met adequate yearly progress for the past three years of the “No Child Left Behind” assessment. The assessment is given to grades 3, 4, 5, 6, 7, 8, and 10 in the areas of reading and math.

District: Cuba City School District			Tested Grade(s): 3, 4, 5, 6, 7, 8, 10			
			Enrollment 601			
Objective	2005-2006		2006-2007		2007-2008	
	AYP	Status	AYP	Status	AYP	Status
Test Participation	Yes	Satisfactory	Yes	Satisfactory	Yes	Satisfactory
Other Academic Indicator	Yes	Satisfactory	Yes	Satisfactory	Yes	Satisfactory
Reading	Yes	Satisfactory	Yes	Satisfactory	Yes	Satisfactory
Mathematics	Yes	Satisfactory	Yes	Satisfactory	Yes	Satisfactory
Met Adequate Yearly Progress	Yes		Yes		Yes	
Improvement Status:	Satisfactory		Satisfactory		Satisfactory	
Title 1						

*Shullsburg School District*

According to the chart the school district has met adequate yearly progress for the past three years of the “No Child Left Behind” assessment. The assessment is given to grades 3, 4, 5, 6, 7, 8, 10 in the areas of reading and math.

District: Shullsburg School District		Tested Grade(s): 3, 4, 5, 6, 7, 8, 10					
		Enrollment: 364					
Objective	2005-2006		2006-2007		2007-2008		
	AYP	Status	AYP	Status	AYP	Status	
Test Participation	Yes	Satisfactory	Yes	Satisfactory	Yes	Satisfactory	
Other Academic Indicator	Yes	Satisfactory	Yes	Satisfactory	Yes	Satisfactory	
Reading	Yes	Satisfactory	Yes	Satisfactory	Yes	Satisfactory	
Mathematics	Yes	Satisfactory	Yes	Satisfactory	Yes	Satisfactory	
Met Adequate Yearly Progress	Yes		Yes		Yes		
Improvement Status:	Satisfactory		Satisfactory		Satisfactory		
Title 1							

*Southwestern Wisconsin School District*

According to the chart the school district has met adequate yearly progress for the past three years of the “No Child Left Behind” assessment. The assessment is given to grades 3, 4, 5, 6, 7, 8, 10 in the areas of reading and math.

District: Southwestern School District		Tested Grade(s): 3, 4, 5, 6, 7, 8, 10					
		Enrollment: 546					
Objective	2005-2006		2006-2007		2007-2008		
	AYP	Status	AYP	Status	AYP	Status	
Test Participation	Yes	Satisfactory	Yes	Satisfactory	Yes	Satisfactory	
Other Academic Indicator	Yes	Satisfactory	Yes	Satisfactory	Yes	Satisfactory	
Reading	Yes	Satisfactory	Yes	Satisfactory	Yes	Satisfactory	
Mathematics	Yes	Satisfactory	Yes	Satisfactory	Yes	Satisfactory	
Met Adequate Yearly Progress	Yes		Yes		Yes		
Improvement Status:	Satisfactory		Satisfactory		Satisfactory		
Title 1							

## Curriculum Offerings

### *Benton School District*

For the 2008-09 school year Benton High School offers 31 semester classes with 15 or more students including weightlifting, band and choir classes as well as Spanish II and CompGraphics. With the elementary and high school located in the same facility the staff is able to be utilized for 7<sup>th</sup> and 8<sup>th</sup> grade as well as other elementary areas. The district requires the students to have 23.5 credits to graduate. The .5 is a new requirement for 2008-09 which is one semester of basic computers. For most colleges and universities one additional full year of math and in some systems 2 additional years of math is required and at least one more year of the natural sciences. While a foreign language is not required by the Wisconsin University System one notes that UW-Madison and UW-Eau Claire require two years of a foreign language for admission. Presently, Benton High School is sending students to Cuba City High School for Advanced Placement (AP) classes; there are currently 9 students participating in AP courses including biology, history, and English.

For the 2008-09 school year Benton Elementary concentrates on reading, language arts and math. Over 925 minutes per week are devoted to reading, language arts or English, math, science and social studies. Art and music are offered at the elementary, and band begins at 5<sup>th</sup> grade. At the seventh and eighth grade levels a quarter of computers, exploratory Spanish, and exploratory art are offered.

### *Cuba City High School*

For the 2008-2009 school year the Cuba City High School offers 149 semester classes with 15 or more students which includes such classes as zoology, geometry, construction trades, Spanish III, and AP calculus via SRTNC. The district requires students to have 24 credits for graduation. Above the 13 credits required by the State, a .5 credit is required in speech, computer literacy and personal finance. The remaining credits (9.5 credits) come from electives. For most colleges and universities one additional full year of math and in some systems 2 additional years of math are required and at least one more year of natural sciences. While a foreign language is not required by the Wisconsin University System one notes that UW-Madison and UW-Eau Claire require two years of a foreign language for admission. The Cuba City High School has a distance-learning lab (SRTNC) capable of receiving instruction from other school districts in the event they are unable to provide a specific class for students. For the 2008-2009 school year, students are taking the following classes on the SRTNC network: AP Calculus and Parenting. Vocational and academic programs are offered through SRTNC from a four year foreign language program to a full array of vocational and on the job training programs.

The Cuba City Elementary continues to concentrate on reading and math; the amount of time each class spends on reading and math depends on the data from each previous year. Generally, the range in minutes per week in reading and math is from 720 in first grade to 1,065 in fifth grade. In addition, the range of minutes for science and social studies range from 120 minutes in first grade to 360 minutes by fifth grade. The 7<sup>th</sup> and 8<sup>th</sup> grades have

750 minutes of language arts and math and 450 minutes of science and math per week. Students receive music, art, guidance, physical education, and computer instruction. In the 7<sup>th</sup> and 8<sup>th</sup> grades additional offerings include but are not limited to agricultural science, Spanish, business education, guided studies/clubs, band and choir.

#### *Shullsburg High School*

For the 2008-09 school year Shullsburg High School offers 52 semester classes with 15 or more students which includes geometry with 22 students, Advanced Chemistry with 18 and American Literature with 19. With the elementary and high school located in the same facility the staff is able to be utilized for 7<sup>th</sup> and 8<sup>th</sup> grade as well as specialists in other areas of the elementary curriculum. The district requires the students to have 23 credits to graduate from high school. For most colleges and universities one additional full year of math and in some systems 2 additional years of math is required and at least one more full year of natural sciences. While a foreign language is not required by the University of Wisconsin System, UW-Madison and UW-Eau Claire require two years of a foreign language for admission. The Shullsburg School District has a distance-learning lab capable of receiving instruction from other school districts in the event they are unable to provide a specific class for students. For the 2008-2009 school year, students are taking the following classes on the SRTNC network: AP Calculus, AP English Literature & Composition and AP Statistics. The high school offers full four year programs in academic and vocational programs, as well as a full array of on the job training programs.

For the 2008-2009 school year the Shullsburg Elementary continues to concentrate on language arts (spelling, reading, writing) and math. During the past 5 years, 1200 minutes a week have been spent on reading and math with social studies and science adding 300 additional minutes per week. There is an additional 300 minutes spent in music and physical education per week.

Grades 6-7-8 are departmentalized into Shullsburg Junior High School and are served by teachers of grades 6-12. By establishing the junior high with the high school one is able to have more fulltime subject special teachers in the combined grades 6-12. Beyond the regular course program, the junior high students are able to participate in band, choir, and exploratory programs in vocational areas and Spanish.

#### *Southwestern Wisconsin High School*

For the 2008-2009 school year the Southwestern Wisconsin High School has 76 semester classes with 15 or more students which includes, but not limited to physical education class with 29, as well as Spanish III with 20 and Spanish IV with 16. The district requires the students to have 25 credits to graduate. There are thirteen required by Wisconsin and an additional 12 by the district. The High School requires an additional year of English and social studies beyond that of the State of Wisconsin. Students are required to take 6.5 credits per year. For most colleges and universities one additional full year of math and in some systems 2 additional years of math is required and at least one more full year of natural sciences. While a foreign language is not required by the



Wisconsin System, UW-Madison and UW-Eau Claire requires two years of a foreign language for admission. Students are taking AP-biology, animal science and anatomy/physiology at Cuba City High School. The Southwestern High School has a distance-learning lab capable of receiving instruction from other school districts in the event they are unable to provide a specific class for students. For the 2008-2009 school year, students are taking the following classes on the SRTNC network: AP-English, AP-Calculus and Accounting II. Academic and vocational programs are offered from a full four year program in foreign language to a full array of four year vocational programs and on the job training programs.

For the 2008-2009 school year the Southwestern Elementary concentrates on language arts (reading, writing and spelling) with reading being significant. Grades 1 through 8 have 350 minutes per week for language arts and math. There is an additional 300 minutes per week on social studies and science at each grade level. Music, art, computer usage, and physical education are additional studies for grades K-8. Grades 5-8 add band and choir to their schedule. The seventh and eighth grade adds a technology course and exploratory Spanish, while the eighth grade has an additional consumer education course.

### **Conclusions**

- All of the schools within the four school districts are offering the basics for students of the districts.
- All districts are offering what is required by the State of Wisconsin and any and all Federal programs which apply to the individual districts.
- All districts are offering programs and courses beyond what is required to meet the needs of the community and the educational needs and future of the students.
- It is evident that the larger the district the more courses and programs are available to students. However, the four districts have built a "spirit of cooperation" to make district courses open to each other and provide for each district's children. The districts continue to share personnel when possible.
- The districts offer juniors and seniors courses from the local technical college and have credit agreements with the technical college.
- Three of the districts have distance-learning labs and provide a series of closed-circuit regular and AP courses for students.

- The districts meet or exceed the State of Wisconsin assessment standards and meet Adequate Yearly Progress of the federal No Child Left Behind Act.
- The success of the schools is a credit to the administrators, teachers and staff that work with the students each and everyday.

### **Extra-Co-Curricular Activities**

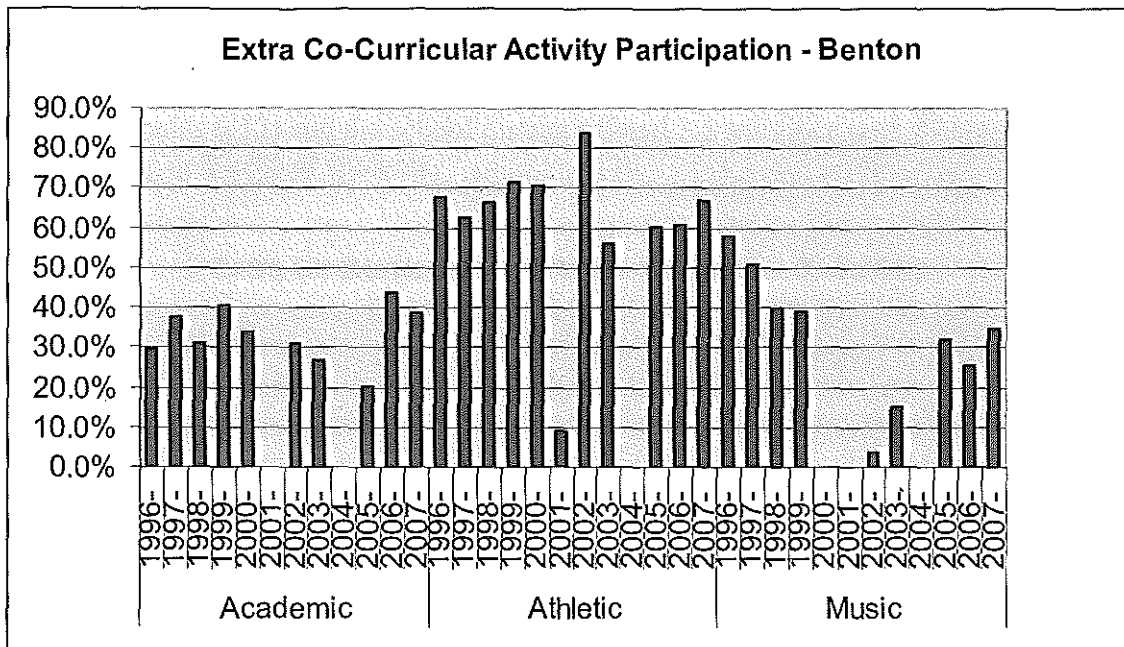
The following charts represent the offerings and participation in the extra-co-curricular activities from 1996-97 school year through the 2007-08 school year. The grades represented in the charts will be 6-12 and will be addressed as academic, athletic and music extra-co-curricular activities. The data do not reflect the cooperatives that have been formed between schools but the activities and student participation in activities.

#### *Benton School District*

**Academic Activities** – The charts report that during the 1996-97 school year there were 184 students (grades 6-12) and the school district offered 7 activities with 55 students participating or 29.9% of students. During the 2007-08 school year there were 127 students (grades 6-12) and the school district offered 7 activities with 49 students participating or 38.6% of students.

**Athletic Activities** – The charts report that during the 1996-97 school year there were 184 students (grades 6-12) and the school offered 4 activities with 125 students participating or 67.9% of students. During the 2007-08 school year there were 127 students (grades 6-12) and the school district offered 8 activities with 85 students participating or 66.9% of students.

**Music Activities** – The charts report that during the 1996-97 school year there were 184 students (grades 6-12) and the school offered 2 activities with 107 students participating or 58.2% of students. During the 2007-08 school year there were 127 students (grades 6-12) and the school district offered 4 activities with 44 students participating or 34.6% of students.



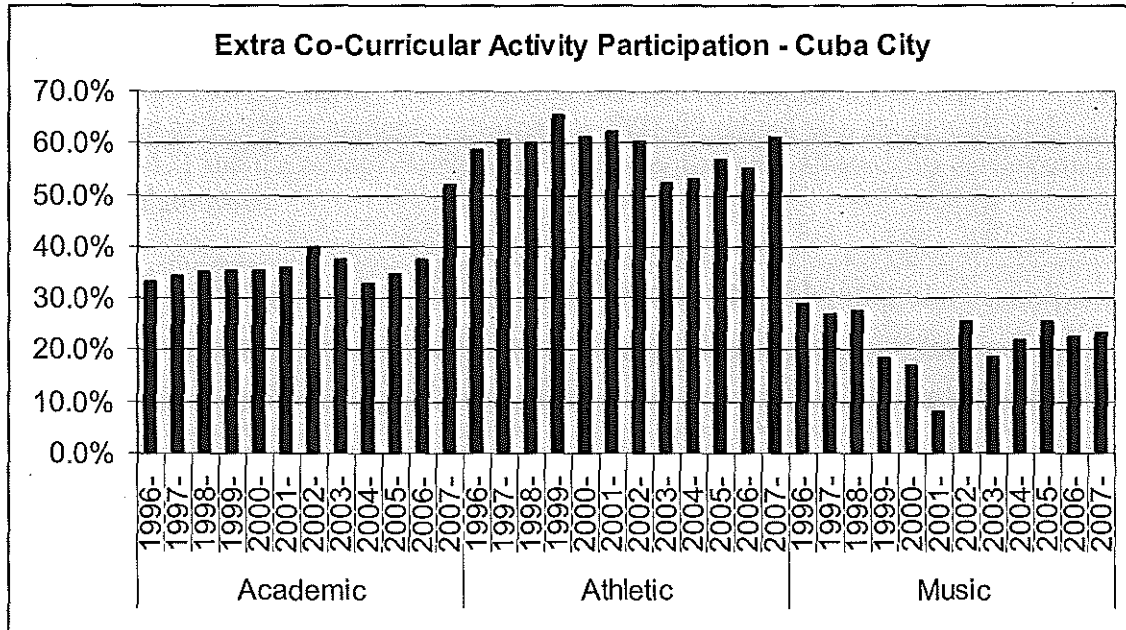
Academic		Athletic		Music	
1996-1997	29.9%	1996-1997	67.9%	1996-1997	58.2%
1997-1998	37.8%	1997-1998	62.8%	1997-1998	51.1%
1998-1999	30.9%	1998-1999	66.7%	1998-1999	40.1%
1999-2000	40.5%	1999-2000	71.5%	1999-2000	39.2%
2000-2001	34.0%	2000-2001	70.5%	2000-2001	0.0%
2001-2002	0.0%	2001-2002	8.9%	2001-2002	0.0%
2002-2003	31.2%	2002-2003	83.8%	2002-2003	3.9%
2003-2004	27.0%	2003-2004	56.1%	2003-2004	14.9%
2004-2005	276.2%	2004-2005	428.6%	2004-2005	223.8%
2005-2006	20.4%	2005-2006	60.5%	2005-2006	32.0%
2006-2007	43.8%	2006-2007	60.6%	2006-2007	25.5%
2007-2008	38.6%	2007-2008	66.9%	2007-2008	34.6%

*Cuba City School District*

**Academic Activities** – The charts report that during the 1996-97 school year there were 498 students (grades 6-12) and the school offered 6.5 activities with 165 students participating or 33.1% of students. During the 2007-08 school year there were 380 students (grades 6-12) and the school district offered 9.5 activities with 198 students participating or 52.1% of students.

**Athletic Activities** – The charts report that during the 1996-97 school year there were 498 students (grades 6-12) and the school offered 11 activities with 292 students participating or 58.6% of students. During the 2007-08 school year there were 380 students (grades 6-12) and the school district offered 9 activities with 233 students participating or 61.3% of students.

Music Activities – The charts report that during the 1996-97 school year there were 498 students (grades 6-12) and the school offered 5.5 activities with 145 students participating or 29.1% of students. During the 2007-08 school year there were 380 students (grades 6-12) and the school district offered 3.5 activities with 89 students participating or 23.4% of students.



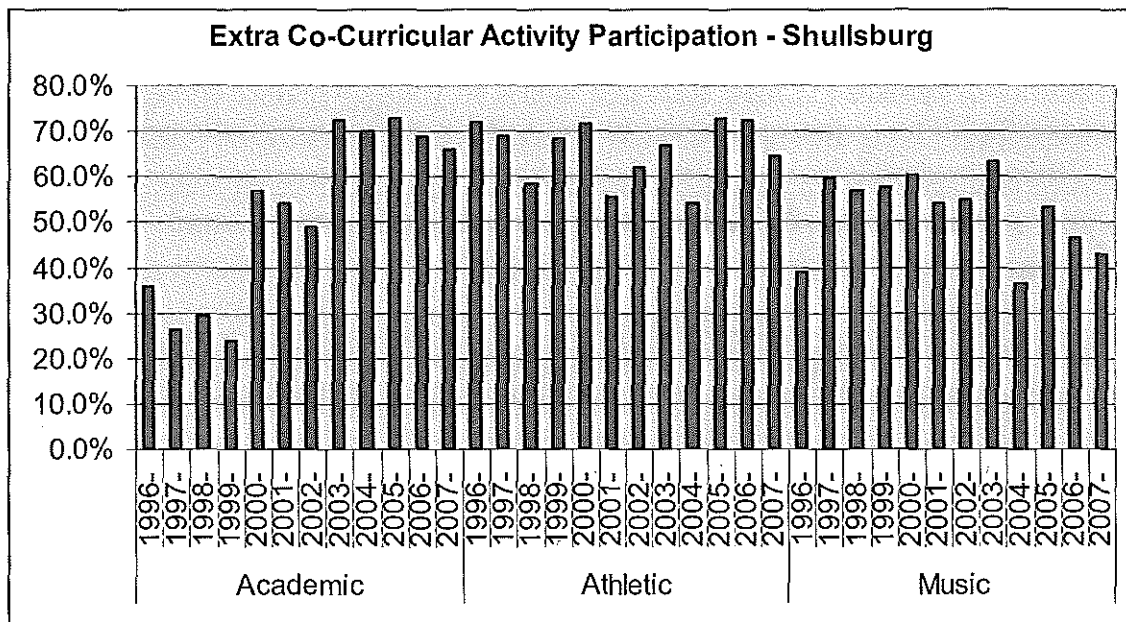
Academic		Athletic		Music	
1996-1997	33.1%	1996-1997	58.6%	1996-1997	29.1%
1997-1998	34.4%	1997-1998	60.9%	1997-1998	26.9%
1998-1999	35.1%	1998-1999	60.1%	1998-1999	27.6%
1999-2000	35.5%	1999-2000	65.4%	1999-2000	18.5%
2000-2001	35.5%	2000-2001	61.0%	2000-2001	16.8%
2001-2002	35.9%	2001-2002	62.2%	2001-2002	8.0%
2002-2003	39.8%	2002-2003	60.6%	2002-2003	25.6%
2003-2004	37.3%	2003-2004	52.5%	2003-2004	18.8%
2004-2005	32.8%	2004-2005	53.0%	2004-2005	21.9%
2005-2006	34.5%	2005-2006	56.9%	2005-2006	25.3%
2006-2007	37.3%	2006-2007	55.3%	2006-2007	22.5%
2007-2008	52.1%	2007-2008	61.3%	2007-2008	23.4%

*Shullsburg School District*

Academic Activities – The charts report that during the 1996-97 school year there were 289 students (grades 6-12) and the school offered 7.5 activities with 104 students participating or 36.0% of students. During the 2007-08 school year there were 205 students (grades 6-12) and the school district offered 5 activities with 135 students participating or 65.9% of students.

Athletic Activities – The charts report that during the 1996-97 school year there were 289 students (grades 6-12) and the school offered 14 activities with 208 students participating or 72% of students. During the 2007-08 school year there were 205 students (grades 6-12) and the school district offered 6 activities with 132 students participating or 64.4% of students.

Music Activities – The charts report that during the 1996-97 school year there were 289 students (grades 6-12) and the school offered 14.5 activities with 113 students participating or 39.1% of students. During the 2007-08 school year there were 205 students (6-12) and the school district offered 9 activities with 88 students participating or 42.9% of students.



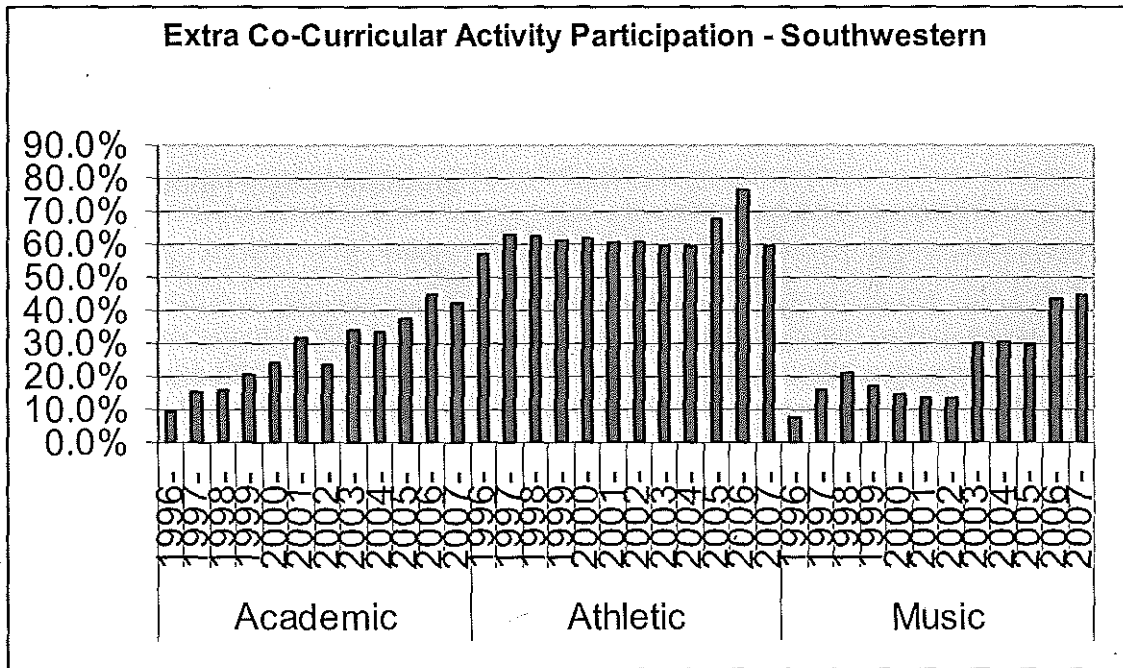
Academic		Athletic		Music	
1996-1997	36.0%	1996-1997	72.0%	1996-1997	39.1%
1997-1998	26.2%	1997-1998	68.8%	1997-1998	59.9%
1998-1999	29.4%	1998-1999	58.5%	1998-1999	57.0%
1999-2000	24.0%	1999-2000	68.5%	1999-2000	57.9%
2000-2001	56.8%	2000-2001	71.6%	2000-2001	60.5%
2001-2002	54.2%	2001-2002	55.9%	2001-2002	54.2%
2002-2003	49.1%	2002-2003	62.0%	2002-2003	55.1%
2003-2004	72.4%	2003-2004	66.8%	2003-2004	63.1%
2004-2005	70.0%	2004-2005	54.1%	2004-2005	36.8%
2005-2006	73.0%	2005-2006	73.0%	2005-2006	53.5%
2006-2007	68.7%	2006-2007	72.4%	2006-2007	46.5%
2007-2008	65.9%	2007-2008	64.4%	2007-2008	42.9%

*Southwestern Wisconsin School District*

Academic Activities – The charts report that during the 1996-97 school year there were 387 students (grades 6-12) and the school offered 1.5 activities with 37 students participating or 9.6% of students. During the 2007-08 school year there were 323 students (6-12) and the school district offered 4.5 activities with 137 students participating or 42.4% of students.

Athletic Activities – The charts report that during the 1996-97 school year there were 387 students (grades 6-12) and the school offered 9.5 activities with 221 students participating or 57.1% of students. During the 2007-08 school year there were 323 students (6-12) and the school district offered 8 activities with 192 students participating or 59.4% of students.

Music Activities – The charts report that during the 1996-97 school year there were 387 students (grades 6-12) and the school offered 1 activity with 29 students participating or 7.5% of students. During the 2007-08 school year there were 323 students (6-12) and the school district offered 6.5 activities with 144 students participating or 44.6% of students.



Academic		Athletic		Music	
1996-1997	9.6%	1996-1997	57.1%	1996-1997	7.5%
1997-1998	15.2%	1997-1998	62.8%	1997-1998	15.7%
1998-1999	16.1%	1998-1999	62.2%	1998-1999	21.4%
1999-2000	20.6%	1999-2000	61.4%	1999-2000	16.9%
2000-2001	24.3%	2000-2001	62.0%	2000-2001	14.8%
2001-2002	31.7%	2001-2002	60.8%	2001-2002	13.4%
2002-2003	23.3%	2002-2003	60.8%	2002-2003	13.4%
2003-2004	34.2%	2003-2004	59.2%	2003-2004	29.9%

2004-2005	33.3%	2004-2005	59.5%	2004-2005	30.3%
2005-2006	37.9%	2005-2006	67.9%	2005-2006	29.7%
2006-2007	44.5%	2006-2007	76.2%	2006-2007	43.6%
2007-2008	42.4%	2007-2008	59.4%	2007-2008	44.6%

### Conclusions

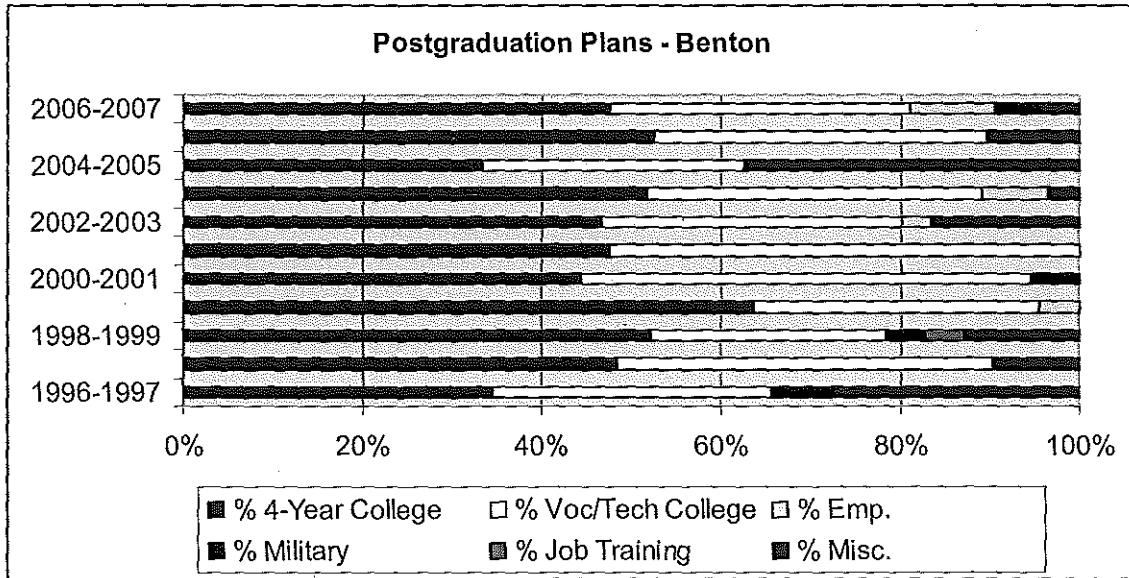
- Extra-co-curricular activities are very important and a significant part of all four schools involved in the study.
- The districts have increased and decreased activities based upon student interest, qualified sponsor and cost. Cost has not been a big factor with additional support coming from booster clubs and citizens willing to sponsor and support programs.
- All districts over the years have had success in all three extra-co-curricular areas. Some districts are almost always perennial champs in specific activities and none have significant decreases in student participation.
- A “spirit of cooperation” exists with agreements to share students and provide for students to participate in activities of neighboring schools.
- The largest student participation area over the past 12 years has been in athletics.

### Post-graduation Plans of Students

One sign of the success of the PreK-12 school system is based upon the success of its students. There is no documentation available to show how many students have finished college or a vocational school or went into a specific profession and stayed in that line of work. Although futurists state that high school and college graduates now will change jobs at least 7 times before the age of 38, a well-rounded basic education is a necessity. With a national unemployment rate of 7.5% and 3.2% of that rate being college graduates, it is essential that students be prepared for additional education and training beyond high school.

*Benton School District*

From 1996 to 2007 the graduating classes have ranged from 31 to 18. During this time period 62.5% to 100% of the graduates each year went on to 4 year colleges or 2 year vocational/technical colleges. With a very small number of graduates it is difficult to find significance, especially when the decision of 1 in a class of 25 would represent 4 in a class of 100. However, anytime there is 75% or more of any class in a category it is significant and a credit to the school.

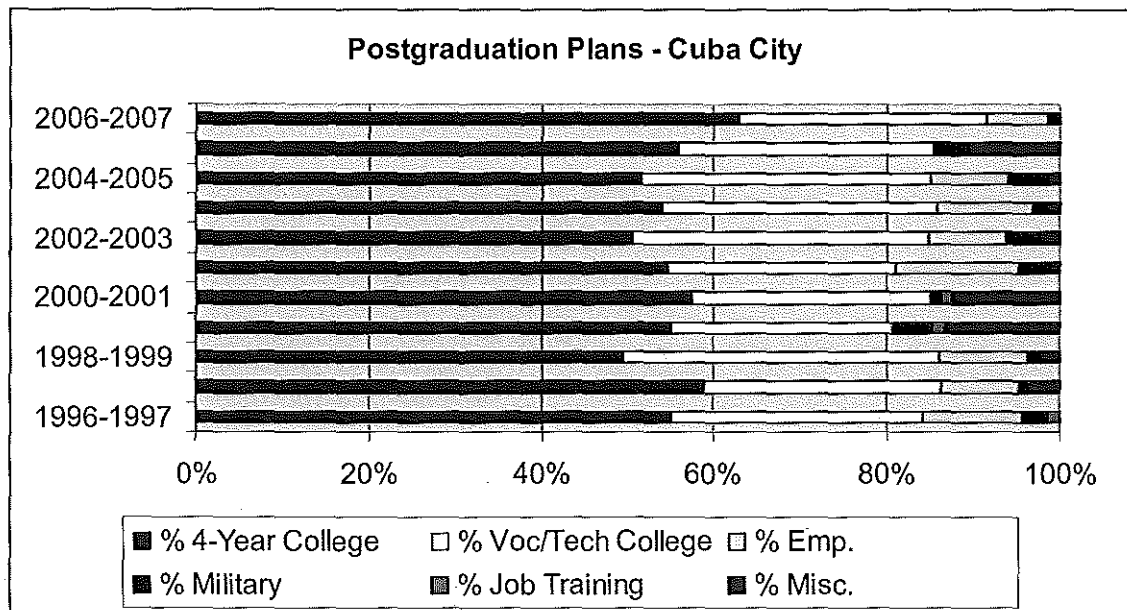


Benton	Number of Graduates	% 4-Year College	% Voc/Tech College	% Emp.	% Military	% Job Training	% Misc.
1996-1997	29	34.5	31	0	6.9	0	27.6
1997-1998	31	48.4	41.9	0	0	0	9.7
1998-1999	23	52.2	26.1	0	4.3	4.3	13
1999-2000	22	63.6	31.8	4.5	0	0	0
2000-2001	18	44.4	50	0	5.6	0	0
2001-2002	21	47.6	52.4	0	0	0	0
2002-2003	30	46.7	33.3	3.3	0	0	16.7
2003-2004	22	51.9	37	7.4	0	0	3.7
2004-2005	*	33.3	29.2	0	0	0	37.5
2005-2006	18	52.6	36.8	0	0	0	10.5
2006-2007	21	47.6	33.3	9.5	4.8	0	4.8



*Cuba City School District*

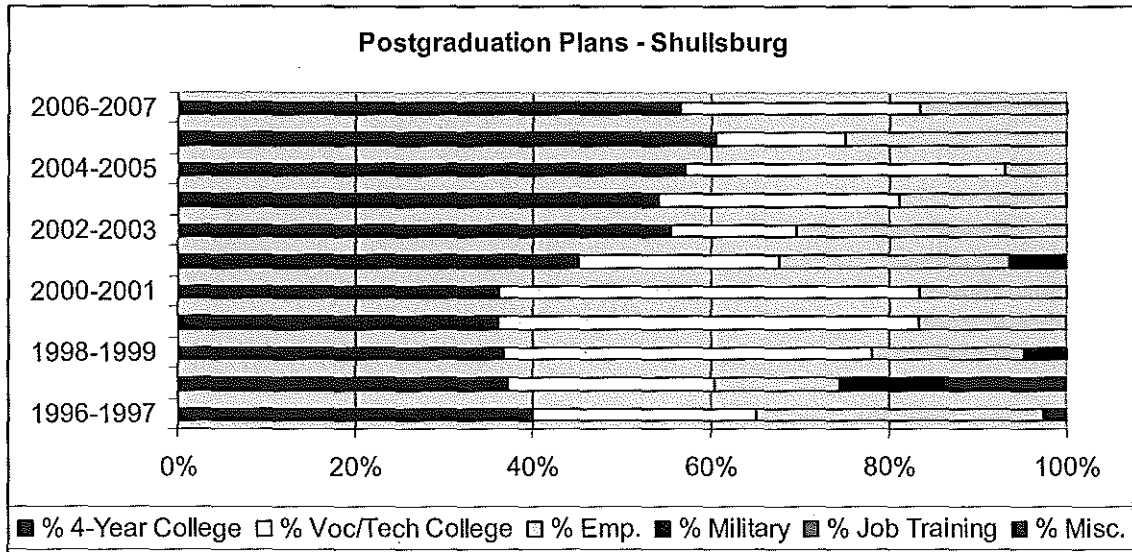
From 1996 to 2007 the graduating classes have ranged from 62 to 102. During this time period 80.6% to 91.5% of the graduates each year went on to 4 year colleges or 2 year vocational/technical colleges. Anytime there is 75% or more of any class in a category it is significant and a credit to the school.



Cuba City	Number of Graduates	% 4-Year College	% Voc/Tech College	% Emp.	% Military	% Job Training	% Misc.
1996-1997	69	55.1	29	11.6	2.9	1.4	0
1997-1998	102	58.8	27.5	8.8	1	0	3.9
1998-1999	79	49.4	36.7	10.1	1.3	0	2.5
1999-2000	67	55.2	25.4	0	4.5	1.5	13.4
2000-2001	80	57.5	27.5	0	1.3	1.3	12.5
2001-2002	84	54.8	26.2	14.3	3.6	0	1.2
2002-2003	79	50.6	34.2	8.9	3.8	0	2.5
2003-2004	62	54	31.7	11.1	1.6	0	1.6
2004-2005	66	51.5	33.3	9.1	4.5	0	1.5
2005-2006	75	56	29.3	0	4	0	10.7
2006-2007	69	62.9	28.6	7.1	1.4	0	0

*Shullsburg School District*

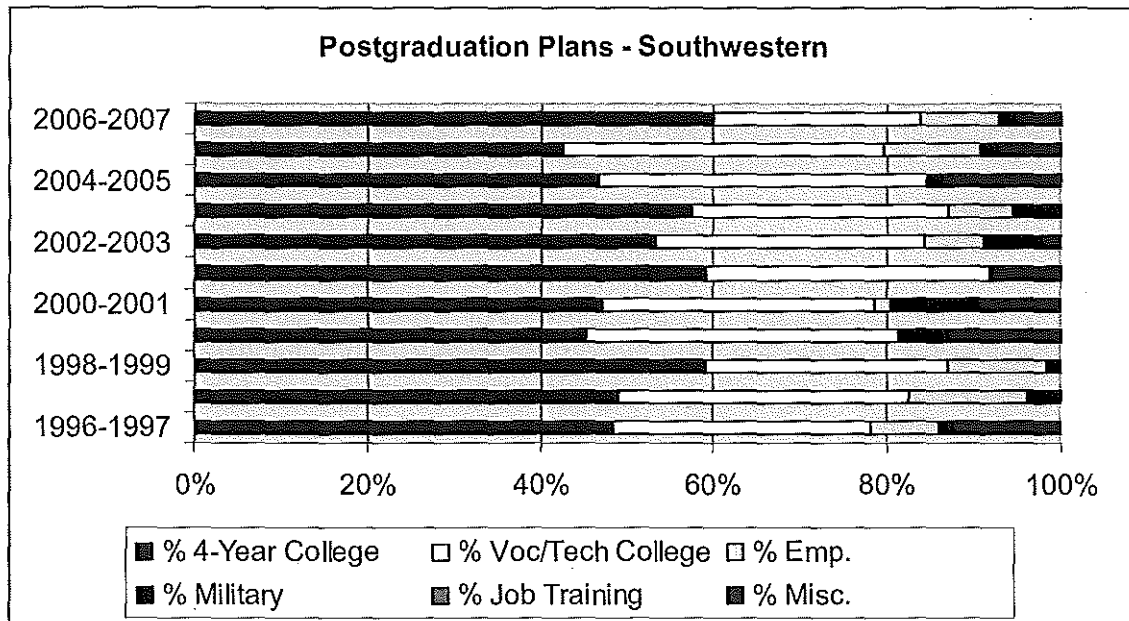
From 1996-2007 the graduating classes have ranged from 27 to 43. During this time period 60.5% to 91.5% of the graduates each year went on to 4 year colleges or 2 year vocational/technical colleges. With a very small number of graduates it is difficult to find significance, especially when the decision of one in a class of 25 would represent 4 in a class of 100. Anytime there is 75% or more of any class in a category it is significant and a credit to the school.



Shullsburg	Number of Graduates	% 4-Year College	% Voc/Tech College	% Emp.	% Military	% Job Training	% Misc.
1996-1997	40	40	25	32.5	0	0	2.5
1997-1998	43	37.2	23.3	14	11.6	0	14
1998-1999	41	36.6	41.5	17.1	4.9	0	0
1999-2000	36	36.1	47.2	16.7	0	0	0
2000-2001	36	36.1	47.2	16.7	0	0	0
2001-2002	31	45.2	22.6	25.8	6.5	0	0
2002-2003	36	55.6	13.9	30.6	0	0	0
2003-2004	35	54.1	27	18.9	0	0	0
2004-2005	28	57.1	35.7	7.1	0	0	0
2005-2006	27	60.7	14.3	25	0	0	0
2006-2007	30	56.7	26.7	16.7	0	0	0

*Southwestern Wisconsin School District*

From 1996-2007 the graduating classes have ranged from 45 to 64. During this time period 78.5% to 91.9% of the graduates each year went on to 4 year colleges or 2 year vocational/technical colleges. Anytime there is 75% or more of any class in a category it is significant and a credit to the school.



Southwestern	Number of Graduates	% 4-Year College	% Voc/Tech College	% Emp.	% Military	% Job Training	% Misc.
1996-1997	64	48.4	29.7	7.8	1.6	0	12.5
1997-1998	51	49	33.3	13.7	3.9	0	0
1998-1999	61	59	27.9	11.5	1.6	0	0
1999-2000	53	45.3	35.8	0	5.7	0	13.2
2000-2001	51	47.1	31.4	2	9.8	0	9.8
2001-2002	49	59.2	32.7	0	0	0	8.2
2002-2003	45	53.3	31.1	6.7	6.7	0	2.2
2003-2004	54	57.4	29.6	7.4	5.6	0	0
2004-2005	58	46.6	37.9	0	1.7	0	13.8
2005-2006	52	42.6	37	11.1	1.9	0	7.4
2006-2007	55	60	23.6	9.1	1.8	0	5.5

**Conclusion**

- The districts in this study meet or exceed the state average on students furthering their education by attending 4 year colleges or 2 year vocational/technical colleges.

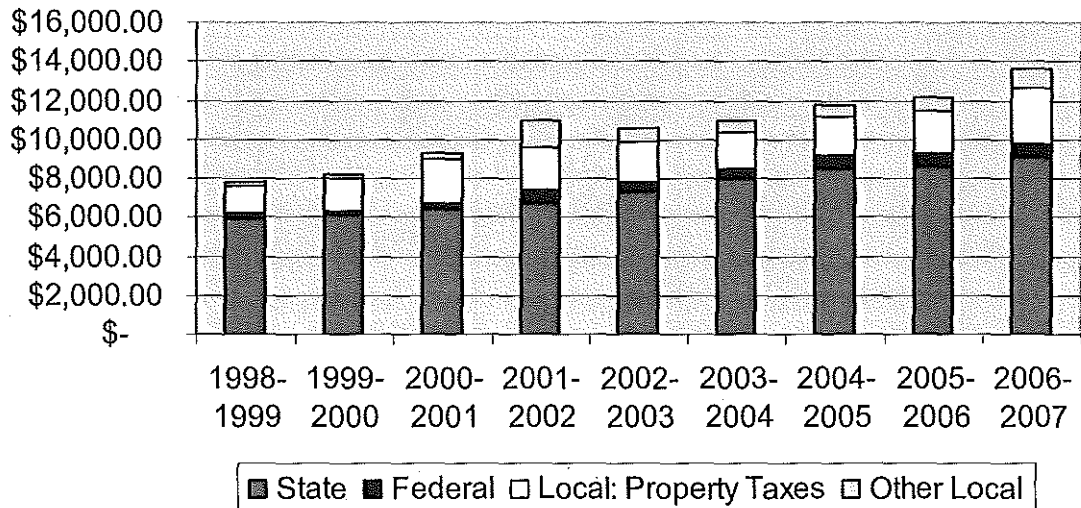
## Revenue and Expenditures – District Profiles

The following section will illustrate the cost of education over the past 10 years in the school districts of Benton, Cuba City, Shullsburg, and Southwestern Wisconsin. Conclusions will be drawn for the future based upon the past. The conclusions are estimates based upon the facts at this writing. The cost of education continues to rise, especially in communities where the student populations are decreasing. A growing district will show an increase in students of 7-10% per year over a minimum of five years with estimated live births that can verify a continuing trend for another 5 years. While two of the districts have shown growth the last three years it is too early to tell if the growth is sustainable over 10 years. With that said, all have faced a decline of students over the past 10 years. The decline appears to be continuing for at least the next ten years unless business interests would look to relocate or begin anew within the greater Tri-State area. As rural communities tend to grow older with fewer young families returning or staying in the area due to job availability and/or the furthering of one's education beyond high school, the total number of taxpayers who are not on fixed income tends to fall making it more difficult to raise money for schools. The schools involved in this study have had a long standing tradition of supplying quality education for the youth of the community. It is the writer's opinion that as long as taxpayers are willing to pay for the cost of quality education for their children and grandchildren, consolidation will not occur. To keep quality education does require a constant monetary commitment on behalf of the entire community. As the student population decreases the cost per pupil will rise. One must maintain the same facilities, run the same bus routes, and have the same number of teachers—for one never loses enough students in one grade level to eliminate a section of students. To afford classrooms at the elementary of less than 15 students or high school classes of less than fifteen is costly. To eliminate high school classes due to low enrollment is eliminating opportunity for students in the future and putting them at a disadvantage in post-secondary studies. Eliminating the arts from elementary school is a resource saver but is a loss for those students who excel in those areas and many times stifles creativity in the student who never has the opportunity to experience the arts other than through school.

Data from the State of Wisconsin, Department of Public Instruction, will be utilized for illustrations before the 2007-2008 school year and data for the 2007-2008 school year were collected directly from the school districts.

The following illustration represents the growth in revenue for the Benton School District over the past nine years, with the revenue available per member (student) increasing from \$7,812 during the 1998-99 school year to \$13,618 by the end of the 2006-2007 school year. The total revenue for the 2007-2008 school year has been audited as \$3,819,522.09 with \$15,463.65 per student available. During this time period of 1998 to 2008 the enrollment has decreased from 315 to 247 students PreK-12. In the past 10 years the district has a reduction of 21.6% of students while the revenue for operating the school district has increased 98%. During this time period the district residents built an elementary addition to the high school which is a substantial part of the increased cost.

### Revenue Per Member - Benton

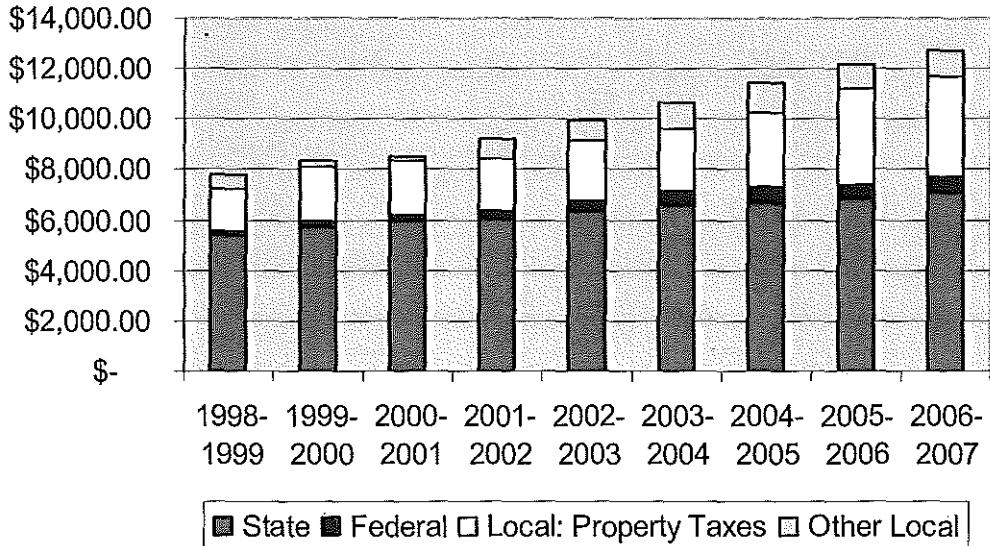


Benton	Members		Revenue	Revenue Per Member	Percent of Total
1998-1999	315	State	\$1,867,191.00	\$5,928.00	75.9%
		Federal	\$86,361.00	\$274.00	3.5%
		Local: Property Taxes	\$441,087.00	\$1,400.00	17.9%
		Other Local	\$66,079.00	\$210.00	2.7%
		Total Revenues	\$2,460,718.00	\$7,812.00	100.0%
1999-2000	306	State	\$1,877,841.00	\$6,137.00	75.1%
		Federal	\$69,468.00	\$227.00	2.8%
		Local: Property Taxes	\$487,336.00	\$1,593.00	19.5%
		Other Local	\$64,328.00	\$210.00	2.8%
		Total Revenues	\$2,498,973.00	\$8,167.00	100.0%
2000-2001	298	State	\$1,924,126.00	\$6,457.00	69.3%
		Federal	\$72,926.00	\$245.00	2.6%
		Local: Property Taxes	\$671,217.00	\$2,252.00	24.2%
		Other Local	\$109,481.00	\$367.00	3.9%
		Total Revenues	\$2,777,750.00	\$9,321.00	100.0%
2001-2002	296	State	\$1,999,317.00	\$6,754.00	61.8%
		Federal	\$205,620.00	\$695.00	6.4%
		Local: Property Taxes	\$640,073.00	\$2,162.00	19.8%
		Other Local	\$391,964.00	\$1,324.00	12.1%
		Total Revenues	\$3,236,974.00	\$10,936.00	100.0%

2002-2003	294	State	\$2,149,348.00	\$7,311.00	69.2%
		Federal	\$137,408.00	\$467.00	4.4%
		Local: Property Taxes	\$609,237.00	\$2,072.00	19.6%
		Other Local	\$208,060.00	\$708.00	6.7%
		Total Revenues	\$3,104,053.00	\$10,558.00	100.0%
2003-2004	284	State	\$2,269,601.00	\$7,992.00	72.7%
		Federal	\$154,866.00	\$545.00	5.0%
		Local: Property Taxes	\$531,097.00	\$1,870.00	17.0%
		Other Local	\$167,299.00	\$589.00	5.4%
		Total Revenues	\$3,122,863.00	\$10,996.00	100.0%
2004-2005	274	State	\$2,325,726.00	\$8,488.00	72.3%
		Federal	\$189,194.00	\$690.00	5.9%
		Local: Property Taxes	\$543,408.00	\$1,983.00	16.9%
		Other Local	\$156,376.00	\$571.00	4.9%
		Total Revenues	\$3,214,704.00	\$11,733.00	100.0%
2005-2006	270	State	\$2,325,330.00	\$8,612.00	70.6%
		Federal	\$171,699.00	\$636.00	5.2%
		Local: Property Taxes	\$604,219.00	\$2,238.00	18.4%
		Other Local	\$190,742.00	\$706.00	5.8%
		Total Revenues	\$3,291,990.00	\$12,193.00	100.0%
2006-2007	256	State	\$2,337,680.00	\$9,132.00	67.1%
		Federal	\$164,880.00	\$644.00	4.7%
		Local: Property Taxes	\$738,460.00	\$2,885.00	21.2%
		Other Local	\$245,155.00	\$958.00	7.0%
		Total Revenues	\$3,486,175.00	\$13,618.00	100.0%

The following illustration represents the growth in revenue for the Cuba City School District over the past nine years, with the revenue available per member (student) increasing from \$7,800 during the 1998-1999 school year to \$12,759 by the end of the 2006-2007 school year . The total revenue for the 2007-2008 school year has been audited as \$7,179,674.58 with \$11,148.56 per student available. During this time period of 1998 to 2008 the enrollment has decreased from 801 to 644 students PreK-12. In the past 10 years the district has a reduction of 20.6% of their students while revenue for operating the school district has increased 43%. During this time period the district residents have made building improvements which is part of the increased cost.

### Revenue Per Member - Cuba City



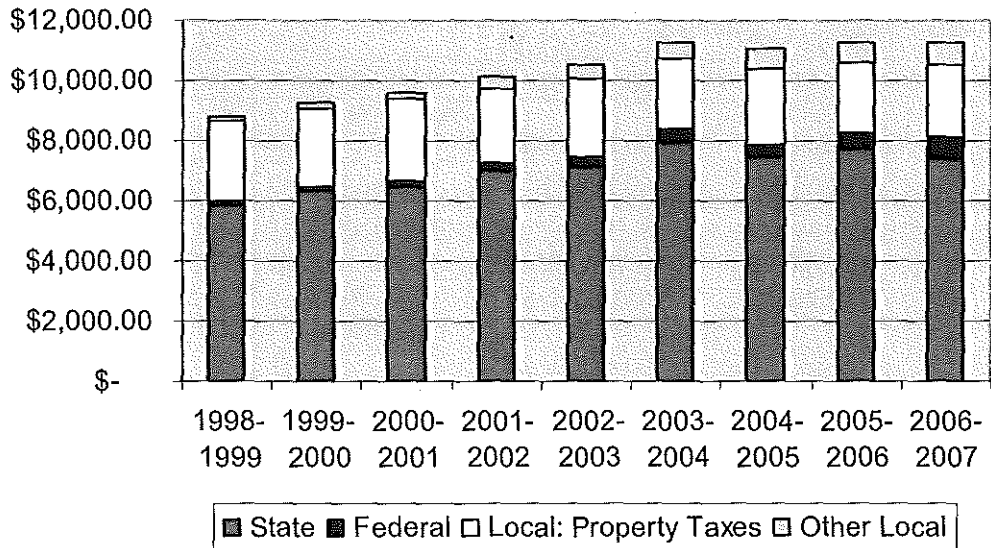
Cuba City	Members		Revenue	Revenue Per Member	Percent of Total
1998-1999	801	State	\$4,313,252.00	\$5,385.00	69.0%
		Federal	\$153,920.00	\$192.00	2.5%
		Local: Property Taxes	\$1,321,100.00	\$1,649.00	21.1%
		Other Local	\$459,905.00	\$574.00	7.4%
		Total Revenues	\$6,248,177.00	\$7,800.00	100.0%
1999-2000	785	State	\$4,518,221.00	\$5,756.00	69.2%
		Federal	\$149,282.00	\$190.00	2.3%
		Local: Property Taxes	\$1,732,663.00	\$2,207.00	26.6%
		Other Local	\$125,598.00	\$160.00	1.9%
		Total Revenues	\$6,525,764.00	\$8,313.00	100.0%
2000-2001	769	State	\$4,608,058.00	\$5,992.00	70.2%
		Federal	\$175,252.00	\$228.00	2.7%
		Local: Property Taxes	\$1,643,297.00	\$2,137.00	25.0%
		Other Local	\$140,169.00	\$182.00	2.1%
		Total Revenues	\$6,566,776.00	\$8,539.00	100.0%
2001-2002	749	State	\$4,544,989.00	\$6,068.00	65.8%
		Federal	\$237,356.00	\$317.00	3.4%
		Local: Property Taxes	\$1,534,622.00	\$2,049.00	22.2%
		Other Local	\$588,901.00	\$786.00	8.5%
		Total Revenues	\$6,905,868.00	\$9,220.00	100.0%
2002-2003	717	State	\$4,567,395.00	\$6,370.00	63.9%
		Federal	\$275,124.00	\$384.00	3.9%
		Local: Property Taxes	\$1,714,571.00	\$2,391.00	24.0%
		Other Local	\$587,585.00	\$820.00	8.2%
		Total Revenues	\$7,144,676.00	\$9,965.00	100.0%

2003-2004	685	State	\$4,543,390.00	\$6,633.00	62.1%
		Federal	\$338,935.00	\$495.00	4.6%
		Local: Property Taxes	\$1,723,616.00	\$2,516.00	23.6%
		Other Local	\$706,541.00	\$1,031.00	9.7%
		Total Revenues	\$7,312,481.00	\$10,675.00	100.0%
2004-2005	672	State	\$4,466,579.00	\$6,647.00	58.0%
		Federal	\$433,418.00	\$645.00	5.6%
		Local: Property Taxes	\$1,979,635.00	\$2,946.00	25.7%
		Other Local	\$816,502.00	\$1,215.00	10.6%
		Total Revenues	\$7,696,134.00	\$11,453.00	100.0%
2005-2006	665	State	\$4,567,824.00	\$6,869.00	56.6%
		Federal	\$377,364.00	\$567.00	4.7%
		Local: Property Taxes	\$2,496,576.00	\$3,754.00	30.9%
		Other Local	\$628,752.00	\$945.00	7.8%
		Total Revenues	\$8,070,516.00	\$12,136.00	100.0%
2006-2007	643	State	\$4,576,990.00	\$7,118.00	55.8%
		Federal	\$393,238.00	\$612.00	4.8%
		Local: Property Taxes	\$2,543,437.00	\$3,956.00	31.0%
		Other Local	\$690,247.00	\$1,073.00	8.4%
		Total Revenues	\$8,203,912.00	\$12,759.00	100.0%

The following illustration represents the growth in revenue for the Shullsburg School District over the past nine years with the revenue available per member (student) increasing from \$8,822 during the 1998-1999 school year to \$11,243 by the end of the 2006-2007 school year. The total revenue for the 2007-2008 school year has been audited as \$4,596,843 with \$11,786.77 per student available. During this time period of 1998 to 2008 the enrollment has decreased from 460 to 390 students PreK-12. In the past 10 years the district has lost 15.6% of their students while revenue for operating the school district has increased 35%. During this time period the district residents have made building improvements to renovate the school and add additions.



### Revenue Per Member - Shullsburg

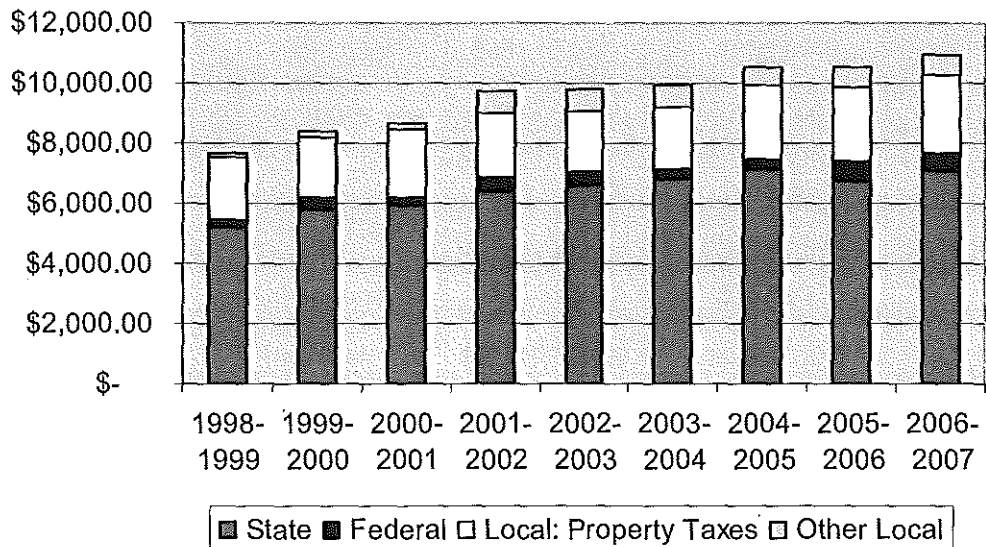


Shullsburg	Members		Revenue	Revenue Per Member	Percent of Total
1998-1999	460	State	\$2,690,268.00	\$5,848.00	66.3%
		Federal	\$79,206.00	\$172.00	2.0%
		Local: Property Taxes	\$1,214,766.00	\$2,641.00	29.9%
		Other Local	\$73,845.00	\$161.00	1.8%
		Total Revenues	\$4,058,085.00	\$8,822.00	100.0%
1999-2000	444	State	\$2,800,524.00	\$6,307.00	67.8%
		Federal	\$84,172.00	\$190.00	2.0%
		Local: Property Taxes	\$1,154,585.00	\$2,600.00	28.0%
		Other Local	\$89,630.00	\$202.00	2.2%
		Total Revenues	\$4,128,911.00	\$9,299.00	100.0%
2000-2001	422	State	\$2,742,004.00	\$6,498.00	67.7%
		Federal	\$78,146.00	\$185.00	1.9%
		Local: Property Taxes	\$1,141,916.00	\$2,706.00	28.2%
		Other Local	\$89,573.00	\$212.00	2.2%
		Total Revenues	\$4,051,639.00	\$9,601.00	100.0%
2001-2002	406	State	\$2,846,698.00	\$7,012.00	69.2%
		Federal	\$108,136.00	\$266.00	2.6%
		Local: Property Taxes	\$1,005,749.00	\$2,477.00	24.5%
		Other Local	\$150,320.00	\$370.00	3.7%
		Total Revenues	\$4,110,903.00	\$10,125.00	100.0%
2002-2003	392	State	\$2,807,612.00	\$7,162.00	67.8%
		Federal	\$128,665.00	\$328.00	3.1%

		Local: Property Taxes	\$1,022,439.00	\$2,608.00	24.7%
		Other Local	\$179,424.00	\$458.00	4.3%
		Total Revenues	\$4,138,140.00	\$10,556.00	100.0%
2003-2004	371	State	\$2,950,574.00	\$7,953.00	70.8%
		Federal	\$158,427.00	\$427.00	3.8%
		Local: Property Taxes	\$868,168.00	\$2,340.00	20.8%
		Other Local	\$191,892.00	\$517.00	4.6%
		Total Revenues	\$4,169,061.00	\$11,237.00	100.0%
2004-2005	375	State	\$2,801,517.00	\$7,471.00	67.5%
		Federal	\$150,968.00	\$403.00	3.6%
		Local: Property Taxes	\$958,328.00	\$2,556.00	23.1%
		Other Local	\$239,566.00	\$639.00	5.8%
		Total Revenues	\$4,150,379.00	\$11,068.00	100.0%
2005-2006	372	State	\$2,885,031.00	\$7,755.00	68.9%
		Federal	\$181,802.00	\$489.00	4.3%
		Local: Property Taxes	\$879,825.00	\$2,365.00	21.0%
		Other Local	\$241,999.00	\$651.00	5.8%
		Total Revenues	\$4,188,656.00	\$11,260.00	100.0%
2006-2007	395	State	\$2,915,788.00	\$7,382.00	65.7%
		Federal	\$289,010.00	\$732.00	6.5%
		Local: Property Taxes	\$966,953.00	\$2,448.00	21.8%
		Other Local	\$269,070.00	\$681.00	6.1%
		Total Revenues	\$4,440,822.00	\$11,243.00	100.0%

The following illustration represents the growth in revenue for the Southwestern Wisconsin School District over the past nine years with the revenue available per member (student) increasing from \$7,644 during the 1998-1999 school year to \$10,962 by the end of the 2006-2007 school year. The total revenue for the 2007-2008 school year has been audited as \$6,385,606 with \$11,242.26 per student available. During this time period of 1998 to 2008 the enrollment has decreased from 661 students to 568 students PreK-12. In the past 10 years the district has lost 14% of their students while revenue for operating the school district has increased 47%. During this time period the district residents have made renovations to the schools; however, the district has no outstanding bonds at this time.

### Revenue Per Member - Southwestern

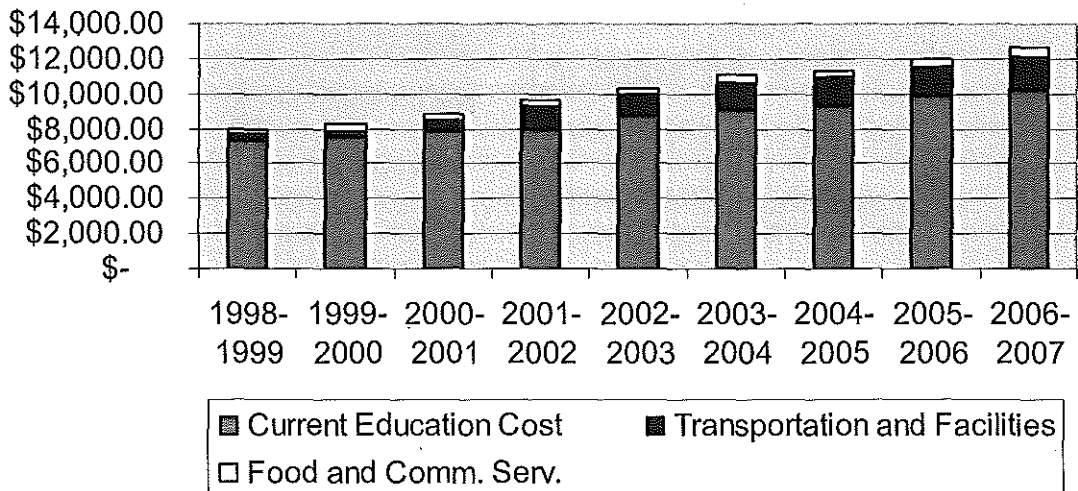


Southwestern	Members		Revenue	Revenue Per Member	Percent of Total
1998-1999	661	State	\$3,437,784.00	\$5,201.00	68.0%
		Federal	\$154,685.00	\$234.00	3.1%
		Local: Property Taxes	\$1,383,557.00	\$2,093.00	27.4%
		Other Local	\$76,799.00	\$116.00	1.5%
		Total Revenues	\$5,052,825.00	\$7,644.00	100.0%
1999-2000	634	State	\$3,696,341.00	\$5,830.00	69.6%
		Federal	\$216,018.00	\$341.00	4.1%
		Local: Property Taxes	\$1,291,490.00	\$2,037.00	24.3%
		Other Local	\$108,834.00	\$172.00	2.0%
		Total Revenues	\$5,312,684.00	\$8,380.00	100.0%
2000-2001	622	State	\$3,676,976.00	\$5,912.00	68.2%
		Federal	\$194,248.00	\$312.00	3.6%
		Local: Property Taxes	\$1,395,188.00	\$2,243.00	25.9%
		Other Local	\$123,272.00	\$198.00	2.3%
		Total Revenues	\$5,389,685.00	\$8,665.00	100.0%
2001-2002	609	State	\$3,913,755.00	\$6,427.00	66.2%
		Federal	\$288,151.00	\$473.00	4.9%
		Local: Property Taxes	\$1,283,542.00	\$2,108.00	21.7%
		Other Local	\$426,274.00	\$700.00	7.2%
		Total Revenues	\$5,911,721.00	\$9,707.00	100.0%

2002-2003	607	State	\$4,005,864.00	\$6,599.00	67.2%
		Federal	\$281,531.00	\$464.00	4.7%
		Local: Property Taxes	\$1,212,416.00	\$1,997.00	20.3%
		Other Local	\$463,059.00	\$763.00	7.8%
		Total Revenues	\$5,962,870.00	\$9,824.00	100.0%
2003-2004	602	State	\$4,096,120.00	\$6,804.00	68.3%
		Federal	\$218,189.00	\$362.00	3.6%
		Local: Property Taxes	\$1,225,484.00	\$2,036.00	20.4%
		Other Local	\$455,953.00	\$757.00	7.6%
		Total Revenues	\$5,995,746.00	\$9,960.00	100.0%
2004-2005	569	State	\$4,042,515.00	\$7,105.00	67.4%
		Federal	\$220,791.00	\$388.00	3.7%
		Local: Property Taxes	\$1,399,034.00	\$2,459.00	23.3%
		Other Local	\$339,328.00	\$596.00	5.7%
		Total Revenues	\$6,001,668.00	\$10,548.00	100.0%
2005-2006	583	State	\$3,942,988.00	\$6,763.00	64.0%
		Federal	\$364,531.00	\$625.00	5.9%
		Local: Property Taxes	\$1,454,988.00	\$2,496.00	23.6%
		Other Local	\$396,807.00	\$681.00	6.4%
		Total Revenues	\$6,159,314.00	\$10,565.00	100.0%
2006-2007	569	State	\$4,018,867.00	\$7,063.00	64.4%
		Federal	\$327,598.00	\$576.00	5.3%
		Local: Property Taxes	\$1,480,373.00	\$2,602.00	23.7%
		Other Local	\$410,782.00	\$722.00	6.6%
		Total Revenues	\$6,237,620.00	\$10,962.00	100.0%

The following illustration represents the expenditures for the Benton School District over the past nine years with the expenditures per member (student) increasing from \$8,006 during the 1998-1999 school year to \$12,628 per student in 2006-2007. The total expenditures for the 2007-2008 school year have been audited as \$3,507,281.58 with \$14,199.52 per student. During this time period of 1998-2008 the enrollment has decreased from 315 to 247, a loss of 68 students. Expenditures have increased from \$2,521,734 in 1998-1999 to \$3,507,281.58 in 2007-2008 which is an increase of \$985,547 or approximately a 39% increase.

### Total Cost Per Member - Benton

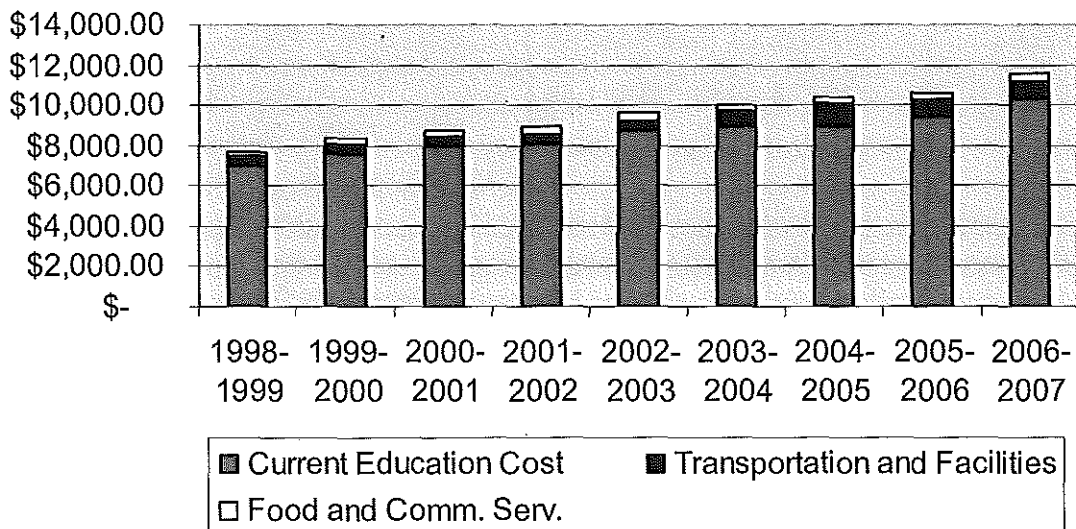


Benton	Members		Cost	Cost Per Member	Percent of Total
1998-1999	315	Current Education Cost	\$2,299,527.00	\$7,300.00	91.2%
		Transportation and Facilities	\$117,763.00	\$374.00	4.7%
		Food and Comm. Serv.	\$104,444.00	\$332.00	4.1%
		Total Cost	\$2,521,734.00	\$8,006.00	100.0%
1999-2000	306	Current Education Cost	\$2,298,516.00	\$7,511.00	91.2%
		Transportation and Facilities	\$116,971.00	\$382.00	4.6%
		Food and Comm. Serv.	\$105,088.00	\$343.00	4.2%
		Total Cost	\$2,520,575.00	\$8,237.00	100.0%
2000-2001	298	Current Education Cost	\$2,337,649.00	\$7,844.00	88.5%
		Transportation and Facilities	\$191,398.00	\$642.00	7.2%
		Food and Comm. Serv.	\$111,150.00	\$373.00	4.2%
		Total Cost	\$2,640,197.00	\$8,860.00	100.0%
2001-2002	296	Current Education Cost	\$2,365,654.00	\$7,992.00	82.7%
		Transportation and Facilities	\$372,907.00	\$1,260.00	13.0%
		Food and Comm. Serv.	\$122,586.00	\$414.00	4.3%
		Total Cost	\$2,861,147.00	\$9,666.00	100.0%
2002-2003	294	Current Education Cost	\$2,565,821.00	\$8,727.00	84.3%
		Transportation and	\$352,743.00	\$1,200.00	11.6%

		Facilities			
		Food and Comm. Serv.	\$124,558.00	\$424.00	4.1%
		Total Cost	\$3,042,122.00	\$10,351.00	100.0%
2003-2004	284	Current Education Cost	\$2,581,878.00	\$9,091.00	82.1%
		Transportation and Facilities	\$432,366.00	\$1,522.00	13.7%
		Food and Comm. Serv.	\$131,454.00	\$463.00	4.2%
		Total Cost	\$3,145,698.00	\$11,076.00	100.0%
2004-2005	274	Current Education Cost	\$2,562,112.00	\$9,351.00	82.4%
		Transportation and Facilities	\$440,191.00	\$1,607.00	14.2%
		Food and Comm. Serv.	\$106,830.00	\$390.00	3.4%
		Total Cost	\$3,109,133.00	\$11,347.00	100.0%
2005-2006	270	Current Education Cost	\$2,651,687.00	\$9,821.00	81.6%
		Transportation and Facilities	\$475,104.00	\$1,760.00	14.6%
		Food and Comm. Serv.	\$123,236.00	\$456.00	3.8%
		Total Cost	\$3,250,026.00	\$12,037.00	100.0%
2006-2007	256	Current Education Cost	\$2,615,389.00	\$10,216.00	80.9%
		Transportation and Facilities	\$479,587.00	\$1,873.00	14.8%
		Food and Comm. Serv.	\$137,906.00	\$539.00	4.3%
		Total Cost	\$3,232,881.00	\$12,628.00	100.0%

The following illustration represents the expenditures for the Cuba City School District over the past nine years with the expenditures per member (student) increasing from \$7,728 during the 1998-1999 school year to \$11,614 per student in 2006-2007. The total expenditures for the 2007-2008 school year have been audited as \$7,099,876.18 with \$11,024.65 per student. During this time period of 1998-2008 the enrollment has decreased from 801 to 644, a loss of 157 students. Expenditures have increased from \$6,189,801 in 1998-1999 to \$7,099,876.18 in 2007-2008 which is an increase of \$910,075 or approximately 14.7%.

### Total Cost Per Member - Cuba City



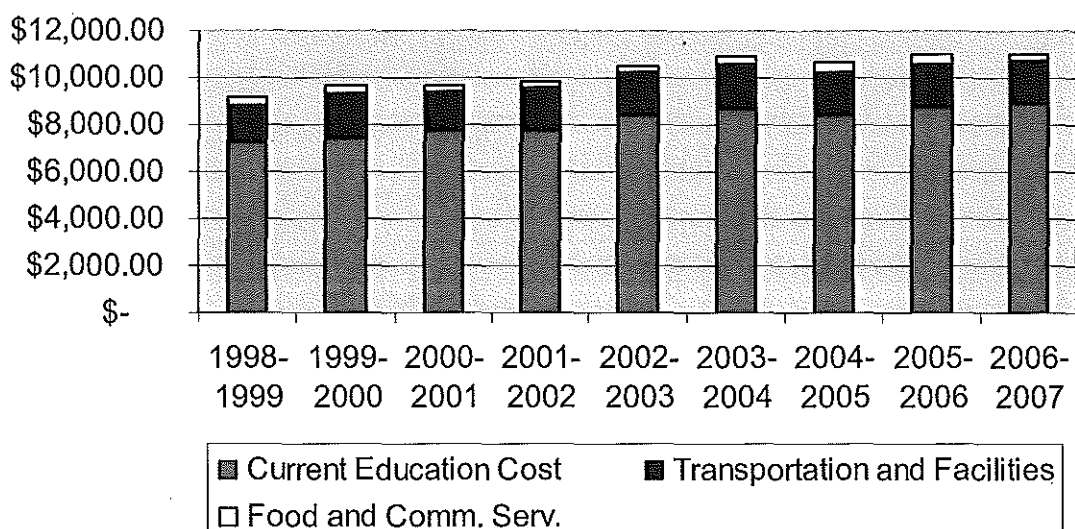
Cuba City	Members		Cost	Cost Per Member	Percent of Total
1998-1999	801	Current Education Cost	\$5,585,795.00	\$6,974.00	90.2%
		Transportation and Facilities	\$412,750.00	\$515.00	6.7%
		Food and Comm. Serv.	\$191,256.00	\$239.00	3.1%
		Total Cost	\$6,189,801.00	\$7,728.00	100.0%
1999-2000	785	Current Education Cost	\$5,943,312.00	\$7,571.00	90.2%
		Transportation and Facilities	\$419,243.00	\$534.00	6.4%
		Food and Comm. Serv.	\$224,960.00	\$287.00	3.4%
		Total Cost	\$6,587,515.00	\$8,392.00	100.0%
2000-2001	769	Current Education Cost	\$6,119,540.00	\$7,958.00	90.8%
		Transportation and Facilities	\$379,478.00	\$493.00	5.6%
		Food and Comm. Serv.	\$242,319.00	\$315.00	3.6%
		Total Cost	\$6,741,338.00	\$8,766.00	100.0%
2001-2002	749	Current Education Cost	\$6,045,556.00	\$8,072.00	90.5%
		Transportation and Facilities	\$370,344.00	\$494.00	5.5%
		Food and Comm. Serv.	\$262,807.00	\$351.00	3.9%
		Total Cost	\$6,678,707.00	\$8,917.00	100.0%
2002-2003	717	Current Education Cost	\$6,298,179.00	\$8,784.00	91.7%

		Transportation and Facilities	\$348,492.00	\$486.00	5.1%
		Food and Comm. Serv.	\$222,925.00	\$311.00	3.2%
		Total Cost	\$6,869,595.00	\$9,581.00	100.0%
2003-2004	685	Current Education Cost	\$6,119,757.00	\$8,934.00	89.0%
		Transportation and Facilities	\$539,933.00	\$788.00	7.8%
		Food and Comm. Serv.	\$219,092.00	\$320.00	3.2%
		Total Cost	\$6,878,782.00	\$10,042.00	100.0%
2004-2005	672	Current Education Cost	\$6,012,137.00	\$8,947.00	86.0%
		Transportation and Facilities	\$771,847.00	\$1,149.00	11.0%
		Food and Comm. Serv.	\$203,713.00	\$303.00	2.9%
		Total Cost	\$6,987,698.00	\$10,398.00	100.0%
2005-2006	665	Current Education Cost	\$6,264,815.00	\$9,421.00	88.9%
		Transportation and Facilities	\$578,758.00	\$870.00	8.2%
		Food and Comm. Serv.	\$206,477.00	\$310.00	2.9%
		Total Cost	\$7,050,051.00	\$10,602.00	100.0%
2006-2007	643	Current Education Cost	\$6,595,409.00	\$10,257.00	88.3%
		Transportation and Facilities	\$624,886.00	\$972.00	8.4%
		Food and Comm. Serv.	\$247,733.00	\$385.00	3.3%
		Total Cost	\$7,468,027.00	\$11,614.00	100.0%

The following illustration represents the expenditures for the Shullsburg School District over the past nine years with the expenditures per member (student) increasing from \$9,128 during the 1998-1999 school year to \$11,040 per student in 2006-2007. The total expenditures for the 2007-2008 school year have been audited as \$4,526,252 with \$11,605.77 per student. During this time period of 1998-2008 the enrollment has decreased from 460 to 390, a loss of 70 students. Expenditures have increased from \$4,198,979 in 1998-1999 to \$4,526,252 in 2007-2008 which is an increase of \$327,273 or approximately 7.7%.



### Total Cost Per Member - Shullsburg

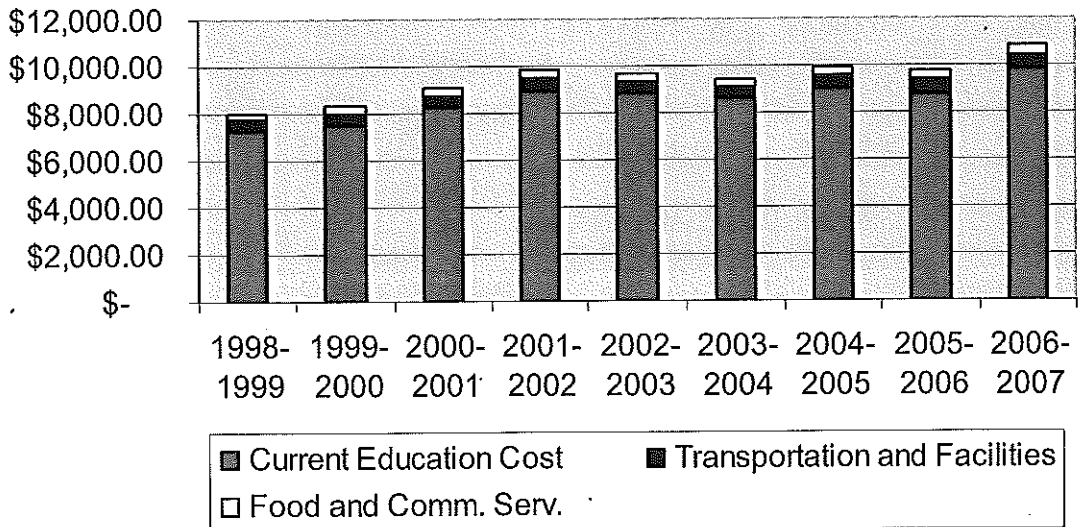


Shullsburg	Members		Cost	Cost Per Member	Percent of Total
1998-1999	460	Current Education Cost	\$3,352,277.00	\$7,288.00	79.8%
		Transportation and Facilities	\$719,543.00	\$1,564.00	17.1%
		Food and Comm. Serv.	\$127,159.00	\$276.00	3.0%
		Total Cost	\$4,198,979.00	\$9,128.00	100.0%
1999-2000	444	Current Education Cost	\$3,308,637.00	\$7,452.00	77.3%
		Transportation and Facilities	\$845,619.00	\$1,905.00	19.8%
		Food and Comm. Serv.	\$123,416.00	\$278.00	2.9%
		Total Cost	\$4,277,672.00	\$9,634.00	100.0%
2000-2001	422	Current Education Cost	\$3,267,525.00	\$7,743.00	79.8%
		Transportation and Facilities	\$706,330.00	\$1,674.00	17.3%
		Food and Comm. Serv.	\$120,184.00	\$285.00	2.9%
		Total Cost	\$4,094,039.00	\$9,702.00	100.0%
2001-2002	406	Current Education Cost	\$3,151,049.00	\$7,761.00	78.6%
		Transportation and Facilities	\$738,797.00	\$1,820.00	18.4%
		Food and Comm. Serv.	\$116,746.00	\$288.00	2.9%
		Total Cost	\$4,006,592.00	\$9,868.00	100.0%
2002-2003	392	Current Education Cost	\$3,309,413.00	\$8,442.00	80.3%

		Transportation and Facilities	\$700,085.00	\$1,786.00	17.0%
		Food and Comm. Serv.	\$113,154.00	\$289.00	2.7%
		Total Cost	\$4,122,652.00	\$10,517.00	100.0%
2003-2004	371	Current Education Cost	\$3,213,351.00	\$8,661.00	79.2%
		Transportation and Facilities	\$715,566.00	\$1,929.00	17.6%
		Food and Comm. Serv.	\$129,995.00	\$350.00	3.2%
		Total Cost	\$4,058,913.00	\$10,940.00	100.0%
2004-2005	375	Current Education Cost	\$3,171,059.00	\$8,456.00	79.1%
		Transportation and Facilities	\$684,619.00	\$1,826.00	17.1%
		Food and Comm. Serv.	\$151,083.00	\$403.00	3.8%
		Total Cost	\$4,006,761.00	\$10,685.00	100.0%
2005-2006	372	Current Education Cost	\$3,245,572.00	\$8,725.00	79.1%
		Transportation and Facilities	\$702,185.00	\$1,888.00	17.1%
		Food and Comm. Serv.	\$157,234.00	\$423.00	3.8%
		Total Cost	\$4,104,991.00	\$11,035.00	100.0%
2006-2007	395	Current Education Cost	\$3,526,557.00	\$8,928.00	80.9%
		Transportation and Facilities	\$710,407.00	\$1,799.00	16.3%
		Food and Comm. Serv.	\$123,791.00	\$313.00	2.8%
		Total Cost	\$4,360,755.00	\$11,040.00	100.0%

The following illustration represents the expenditures for the Southwestern Wisconsin School District over the past nine years with the expenditures per member (student) increasing from \$7,992 during the 1998-1999 school year to \$10,827 per student in 2006-2007. The total expenditures for the 2007-2008 school year have been audited as \$6,385,606 with \$11,242.26 per student. During this time period of 1998-2008 the enrollment has decreased from 661 to 568, a loss of 93 students. Expenditures have increased from \$5,052,825 in 1998-1999 to \$6,385,606 in 2007-2008 which is an increase of \$1,332,781 or approximately 26%.

### Total Cost Per Member - Southwestern

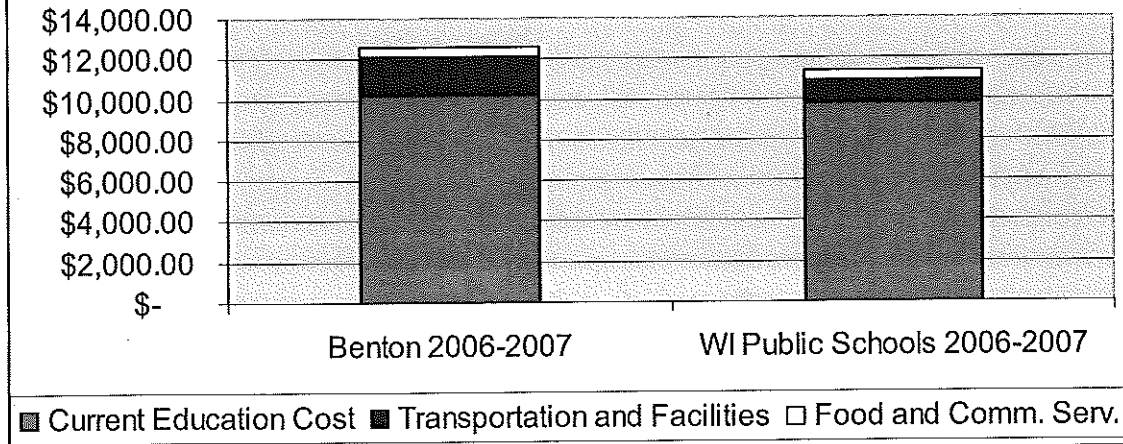


Southwestern	Members		Cost	Cost Per Member	Percent of Total
1998-1999	661	Current Education Cost	\$4,788,184.00	\$7,244.00	90.6%
		Transportation and Facilities	\$316,581.00	\$479.00	6.0%
		Food and Comm. Serv.	\$178,045.00	\$269.00	3.4%
		Total Cost	\$5,282,810.00	\$7,992.00	100.0%
1999-2000	634	Current Education Cost	\$4,763,018.00	\$7,513.00	90.3%
		Transportation and Facilities	\$327,069.00	\$516.00	6.2%
		Food and Comm. Serv.	\$186,742.00	\$295.00	3.5%
		Total Cost	\$5,276,829.00	\$8,323.00	100.0%
2000-2001	622	Current Education Cost	\$5,116,477.00	\$8,226.00	90.9%
		Transportation and Facilities	\$332,566.00	\$535.00	5.9%
		Food and Comm. Serv.	\$179,551.00	\$289.00	3.2%
		Total Cost	\$5,628,593.00	\$9,049.00	100.0%
2001-2002	609	Current Education Cost	\$5,433,230.00	\$8,922.00	90.7%
		Transportation and Facilities	\$358,996.00	\$589.00	6.0%
		Food and Comm. Serv.	\$197,146.00	\$324.00	3.3%
		Total Cost	\$5,989,372.00	\$9,835.00	100.0%
2002-2003	607	Current Education Cost	\$5,365,413.00	\$8,839.00	91.3%

		Transportation and Facilities	\$323,148.00	\$532.00	5.5%
		Food and Comm. Serv.	\$189,275.00	\$312.00	3.2%
		Total Cost.	\$5,877,836.00	\$9,683.00	100.0%
2003-2004	602	Current Education Cost	\$5,158,254.00	\$8,569.00	90.9%
		Transportation and Facilities	\$318,519.00	\$529.00	5.6%
		Food and Comm. Serv.	\$200,782.00	\$334.00	3.5%
		Total Cost	\$5,677,554.00	\$9,431.00	100.0%
2004-2005	569	Current Education Cost	\$5,122,514.00	\$9,003.00	90.4%
		Transportation and Facilities	\$326,027.00	\$573.00	5.8%
		Food and Comm. Serv.	\$217,198.00	\$382.00	3.8%
		Total Cost	\$5,665,739.00	\$9,957.00	100.0%
2005-2006	583	Current Education Cost	\$5,094,948.00	\$8,739.00	89.4%
		Transportation and Facilities	\$384,359.00	\$659.00	6.7%
		Food and Comm. Serv.	\$222,759.00	\$382.00	3.9%
		Total Cost	\$5,702,066.00	\$9,781.00	100.0%
2006-2007	569	Current Education Cost	\$5,599,555.00	\$9,841.00	90.9%
		Transportation and Facilities	\$331,660.00	\$583.00	5.4%
		Food and Comm. Serv.	\$229,496.00	\$403.00	3.7%
		Total Cost	\$6,160,711.00	\$10,827.00	100.0%

The following illustration compares the total cost per student of the Benton School District to the entire State of Wisconsin schools. The latest figures available are for the 2006-2007 school year. The Benton School District expenditure per student is \$12,628.00 and the State of Wisconsin average expenditure per student is \$11,413.00. The difference is \$1,215.00 that the Benton School District was spending above the Wisconsin average of all schools. The \$1,215.00 is a large difference from the State of Wisconsin average total cost.

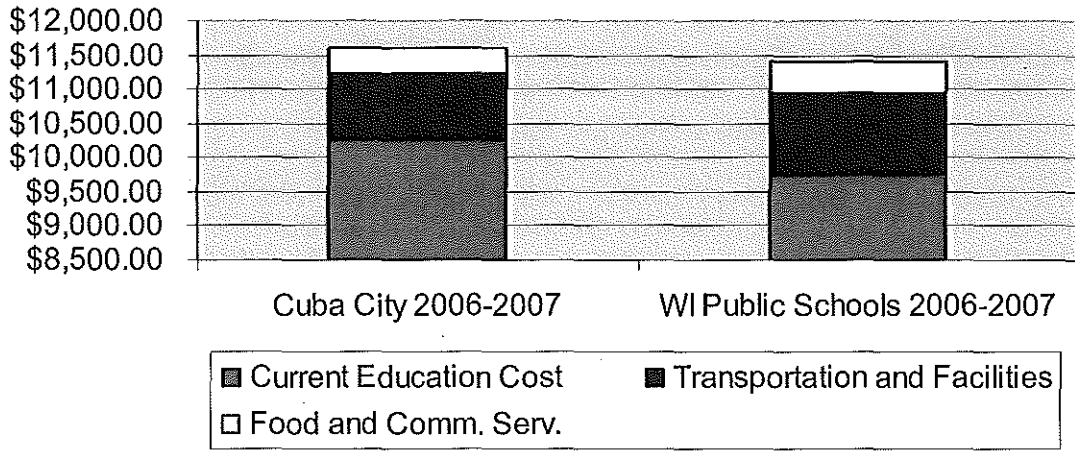
### Total Cost Per Member - Benton Vs. WI Public Schools



2006-2007	Members		Cost	Cost Per Member	Percent of Total
Benton	256	Current Education Cost	\$2,615,389.00	\$10,216.00	80.9%
		Transportation and Facilities	\$479,587.00	\$1,873.00	14.8%
		Food and Comm. Serv.	\$137,906.00	\$539.00	4.3%
		Total Cost	\$3,232,881.00	\$12,628.00	100.0%
WI Public Schools	867699	Current Education Cost	\$8,458,196,323.00	\$9,748.00	85.4%
		Transportation and Facilities	\$1,037,774,952.00	\$1,196.00	10.5%
		Food and Comm. Serv.	\$406,923,455.00	\$469.00	4.1%
		Total Cost	\$9,902,894,730.00	\$11,413.00	100.0%

The following illustration is a comparison of the total cost per student in the Cuba City School District to the average of the entire State of Wisconsin schools. The latest figures available are for the 2006-2007 school year. The Cuba City School District expenditure per student was \$11,614.00 while the average student expenditure among all schools in the State of Wisconsin was \$11,413.00. The difference between Cuba City School District and the State average was \$201.00 which is minimal.

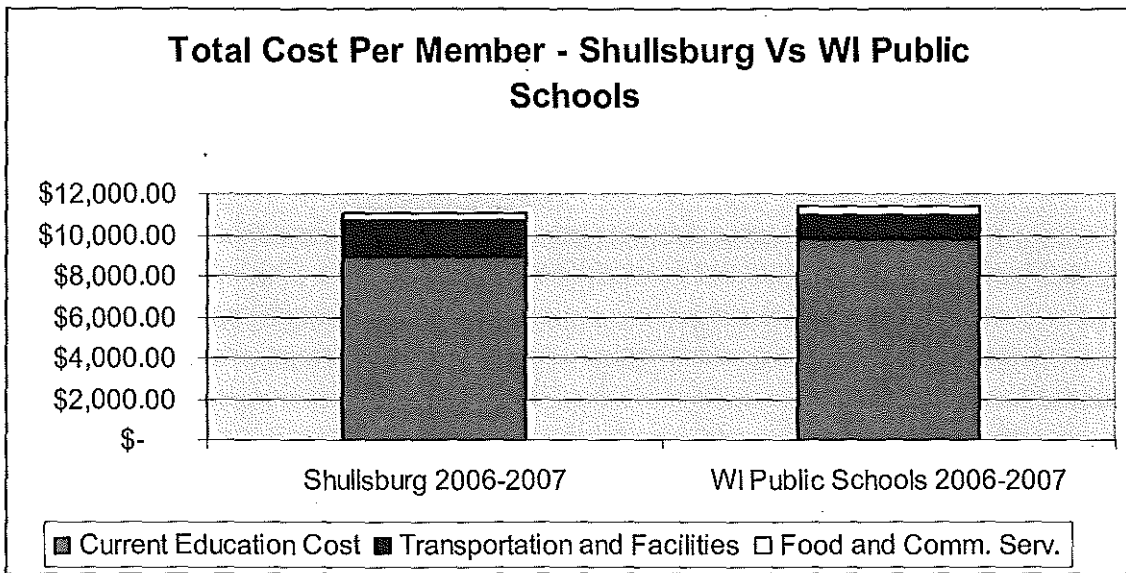
### Total Cost Per Member - Cuba City Vs WI Public Schools



Cuba City	Members		Cost	Cost Per Member	Percent of Total
2006-2007	643	Current Education Cost	\$6,595,409.00	\$10,257.00	88.3%
		Transportation and Facilities	\$624,886.00	\$972.00	8.4%
		Food and Comm. Serv.	\$247,733.00	\$385.00	3.3%
		Total Cost	\$7,468,027.00	\$11,614.00	100.0%
WI Public Schools	867699	Current Education Cost	\$8,458,196,323.00	\$9,748.00	85.4%
		Transportation and Facilities	\$1,037,774,952.00	\$1,196.00	10.5%
		Food and Comm. Serv.	\$406,923,455.00	\$469.00	4.1%
		Total Cost	\$9,902,894,730.00	\$11,413.00	100.0%

The following illustration is a comparison of the total cost per student of the Shullsburg School District to the average of the State of Wisconsin school districts. The latest figures available are for the 2006-2007 school year. The Shullsburg School District expenditure per student was \$11,040.00 while the average expenditure among all students in the State of Wisconsin was \$11,413.00. The difference is a positive \$373.00 below the State of Wisconsin total cost per student average.

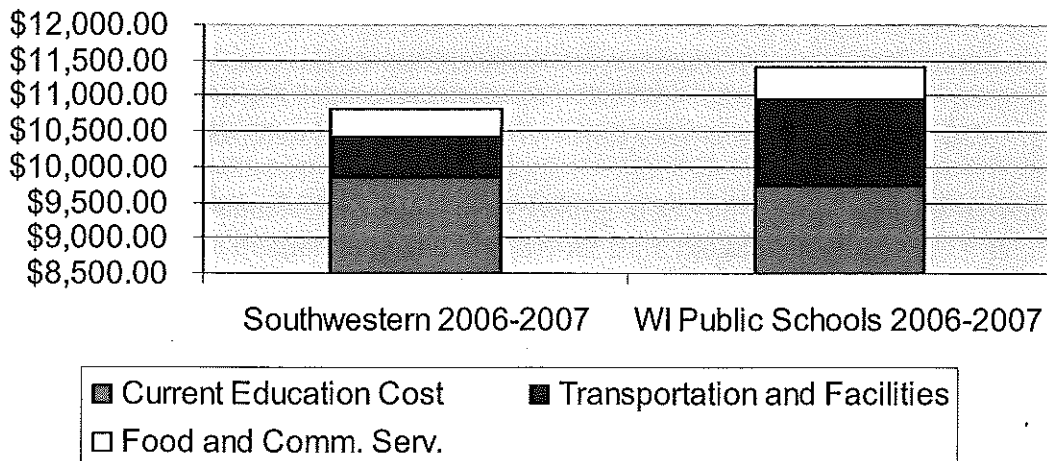
### Total Cost Per Member - Shullsburg Vs WI Public Schools



Shullsburg	Members		Cost	Cost Per Member	Percent of Total
2006-2007	395	Current Education Cost	\$3,526,557.00	\$8,928.00	80.9%
		Transportation and Facilities	\$710,407.00	\$1,799.00	16.3%
		Food and Comm. Serv.	\$123,791.00	\$313.00	2.8%
		Total Cost	\$4,360,755.00	\$11,040.00	100.0%
WI Public Schools	867699	Current Education Cost	\$8,458,196,323.00	\$9,748.00	85.4%
		Transportation and Facilities	\$1,037,774,952.00	\$1,196.00	10.5%
		Food and Comm. Serv.	\$406,923,455.00	\$469.00	4.1%
		Total Cost	\$9,902,894,730.00	\$11,413.00	100.0%

The following illustration is a comparison of the total cost per student of the Southwestern Wisconsin School District to the average of the entire State of Wisconsin school districts. The latest figures available are for the 2006-2007 school year. The Southwestern Wisconsin School District expenditures per student were \$10,827.00 while the average student expenditure among all school districts in the State of Wisconsin was \$11,413.00. The difference is a positive \$586.00 below the State of Wisconsin total cost per student average.

## Total Cost Per Member - Southwestern Vs WI Public Schools



Southwestern	Members		Cost	Cost Per Member	Percent of Total
2006-2007	569	Current Education Cost	\$5,599,555.00	\$9,841.00	90.9%
		Transportation and Facilities	\$331,660.00	\$583.00	5.4%
		Food and Comm. Serv.	\$229,496.00	\$403.00	3.7%
		Total Cost	\$6,160,711.00	\$10,827.00	100.0%
WI Public Schools	867699	Current Education Cost	\$8,458,196,323.00	\$9,748.00	85.4%
		Transportation and Facilities	\$1,037,774,952.00	\$1,196.00	10.5%
		Food and Comm. Serv.	\$406,923,455.00	\$469.00	4.1%
		Total Cost	\$9,902,894,730.00	\$11,413.00	100.0%

### Conclusions

- While the revenue for the districts has increased, the availability to utilize the funds has been affected by the State Revenue Limiting Program. The districts have been limited by the amount available over the previous year with increases not keeping pace with the cost of education.
- With the decrease in student enrollment there is additional funding from the State of Wisconsin to help offset cost but the biggest share is the responsibility of the local residents.
- The districts have done an excellent job in continuing to hold expenditures down during the past 10 years and continuing to offer students a fine education.
- As reported, the total cost per student in the Benton School District as compared to the entire State of Wisconsin is very high. Declining enrollment and the cost of



building bonds over a relatively constant property value is driving the cost in the Benton School District.

- Building new additions to existing buildings, renovating existing facilities to accommodate technology and meet the educational and safety needs of students comes at a cost. The communities have been supportive in the education of students.

### **Comparison to Like District**

In an effort to draw conclusions about a combining of all four school districts into one the writer searched for a district that would be similar from the same region, have a similar student population, have a similar geographic area, similar use of facilities, and similar transportation needs.

Within the area a district was found as a comparison district if the four districts were to be consolidated into one. **District X** will be the combined districts of Benton, Cuba City, Shullsburg, and Southwestern Wisconsin. The comparable district will be listed as **District Y**. The comparable district has an area of 260 square miles and a 2006-07 student population of 1,460 students that are housed in four elementary facilities and one high school. School **District X** would have an area of 268 square miles and a 2006-2007 student population of 1,827 that would be housed in 4 elementary schools and one high school. While the present facilities for **District X** would be modified to meet the 2006-2007 student numbers, the present population (2008-2009) would be less at the secondary level, and would continue to decrease for the 2009-2010 school year and beyond. On the total cost side of the ledger **District X** was spending \$12,052 per student while **District Y** was spending \$12,493 per student.

### **Conclusion**

The result is that **District X** would be providing for the students at a lesser total cost per student than **District Y**. This is a very simplistic approach to the differences between the two districts. The information on the combined four districts into one (**District X**) would be less than presented because the data is viewed as 4 small districts and all the needs to provide a full PreK-12 education for all students. To obtain the Total Cost the following sources were considered: education cost, transportation cost, facilities cost, food and community services cost. All data was provided by the Wisconsin Department of Public Instruction.

### **Review of Facilities**

The facilities of the four districts considered within the feasibility study would be adequate to house the student populations with Benton, Cuba City, Shullsburg, and Southwestern Wisconsin having adequate facilities to house the elementary students. The

largest high school is Cuba City with a present population capacity of 600 and a gymnasium capacity of 1,100. The original capacity of the high school was for 750 students but with the addition of computer labs and other special use classrooms the capacity has been reduced to 600. The next largest high school is Southwestern with a capacity of 350 students. The high school enrollments for the four districts for the 2007-2008 school year as audited totaled 718. With a review of the present enrollments (2008-2009) for all districts grades 8 through 11 the total high school would approach 700 students. Another alternative for the four districts would be to use two high schools to house the traditional junior high grades 7-9 and to house 10-12 in either Cuba City or Southwestern high school.

With populations of the four districts declining, the utilization of present facilities would be the most feasible. The first alternative would be to use two high schools and have a 9<sup>th</sup> and 10<sup>th</sup> grade facility and an 11<sup>th</sup> and 12<sup>th</sup> grade facility. When enrollment was small enough to fit into one facility then that facility would be utilized. The cost of the operation of two high schools over one would increase with separate staffs or traveling staffs between facilities as well as increased facilities cost and transportation cost. The elementary schools would house Pre-K through 8 and special needs classes appropriate for the grade and age group.

The best fit would be to utilize Cuba City High School and Southwestern Wisconsin High School to meet the needs of students. All four elementary schools would continue to operate with Pre-K through 6 and special needs classes appropriate for the grade and age group.

The next alternative would be to build a new "state of the art" facility to house the high school students. This is probably the least feasible based upon the buildings that have been built in recent years, additions to existing facilities and renovations to existing buildings that are being paid by the residents of the present districts. If districts do consolidate, the outstanding bonds on buildings will be consolidated into the new district and paid by the new district. According to the Department of Public Instruction there is a consolidation incentive of approximately 10% increase in state support for 5 years while the new district is working through the "kinks" of consolidation.

Another alternative would be to form a four school district cooperative that would consider a common high school schedule that would maximize the educational opportunity for students from all four districts. Establish transportation to meet student needs, set common tuition costs, establish common curriculum and materials and establish master grading system that would provide students with access to the courses of all four schools. Maximize the sharing of faculty prek-12 wherever possible and establish an extra-co-curricular cooperative for elementary through high school students that meets compliance with state associations for those activities. As enrollments continue to decline and resources become scarce there will be a line established for consolidation to occur. All four school districts would exist with continuing costs until cost becomes prohibitive to provide a quality education for students. The process could entail the tuition of the high school students into an existing district and maintaining an

elementary school and eventual consolidation. To accomplish this task a committee with membership from each district would need to be established and a plan for eventual consolidation would need to be established with the parameters set for all districts becoming members. Until the consolidation occurs there is no incentive money from the State of Wisconsin. The incentive guarantees that the state revenue for a five year period will never fall to less than what the consolidating districts received independently the year before consolidation occurred.

**Related Issues – Department of Public Instruction – State of Wisconsin  
*Aid, Shared Cost, Valuation, Revenue***

Scenario: If district A received \$500,000.00 in equalization aid in the year prior to consolidation and district B received \$500,000.00 in equalization aid in the year prior to consolidation for the first five years of the consolidation, new district C would never receive less than \$1,000,000.00 in equalization aid, regardless of the current equalization aid formula.

**121.07(6)(e)1. Wis. State Stats., Shared Cost**

“For a school district created by a consolidation under s. 117.08 or 117.09 in the school year in which the consolidation takes effect and in each of the subsequent 4 school years, the amount under pars. (b) and (d) shall be multiplied by 1.1 and rounded to the next lowest dollar.”

**121.07(7)(e)1. Wis. Stats. Guaranteed Valuation Per Member**

“For a school district created by a consolidation under s. 117.08 or 117.09, in the school year in which consolidation takes effect and in each of the subsequent four school years, the amounts under pars. (a) to (bm) shall be multiplied by 1.1 and rounded to the next lower dollar.”

**121.90(2) Wis. Stats., Revenue Limit Definition (The sum of state equalization aid and the property tax levy).**

“State aid” means aid under ss. 121.08 and 121.09 and 121.105 and subch. VI, as calculated for the current school year on October 15 under s. 121.15(4) and including adjustments made under s. 121.15(4), and amounts under s. 79.095(4) for the current school year, except that “state aid” excludes all of the following: (a) Any additional aid that a school district receives as a result of ss. 121.07(6)(e) 1. And (7)(e) 1. And 121.105(3) for school district consolidations that are effective on or after July 1, 1995, as determined by the department.”

**121.105(3) Wis. Stats., Special Adjustment Aids**

In the school year in which a school district consolidation takes effect under s. 117.08 or 117.09 and in each of the subsequent 4 school years, the consolidated school district’s state aid shall be an amount that is not less than the aggregate state aid received by the consolidating school districts in the school year prior to the school year in which the consolidation takes effect.”

## **Spendable Revenue Outside State Revenue Controls**

On the revenue limit calculation worksheet, for each of the five years after the effective date of the consolidation, the district would enter the equalization aid calculated on the combined district factors WITHOUT the 1.1 multiplier.

In the five years after the effective date of the consolidation, the aid guarantee, under 121.105(3), for the new consolidated district has already been determined. Each year the newly consolidated district would run the equalization aid calculation with the 1.1 multiplier and then without the 1.1 multiplier (ceilings and guarantees). The difference between the equalization aid calculation without the 1.1 multiplier and the highest amount of either the aid guarantee, under 121.105(3), or the equalization aid calculation with the 1.1 multiplier is spendable outside the revenue limit. It is this additional aid that is excluded from the "state aid" definition under revenue limits. {Wis. Stats. 121.90(2)(a)}

*"Some factors involved in school finance can be more easily and accurately calculated. For example, the value of the new district would be the combined value of the two consolidating districts and the students of the new district would be the combined students of the consolidating districts. The new value divided by the new number of students will give a new average value per student for the new district.*

*However, it is not possible to calculate a mill rate or a school tax for a new district after consolidation until it is known what the levy will be for the new district. The levy cannot be determined until many other questions are answered, particularly specifics about the new district's budget. For example, will the new consolidated district still employ the same number of staff? Will it still maintain the same facilities? What will be the impact of consolidation on the number and variety of programs it offers? In addition, the future of the equalization aid formula is unknown at this time."*

The following calculations have been completed for all of the consolidation combinations that exist for the four districts. The first calculation represents the amount of local property value supporting each student (the higher the value per student the more local property value support). The second calculation represents the amount of the state revenue base support for the 2008 year divided by the FTE students, as calculated by the State; the calculation determines the base state revenue for each student in the new district. The more state revenue received the better. The following calculations are purely estimates and are for representation only. The calculations deal with one-four school district consolidation, three-three school district consolidations and six-two school district consolidations.

**Four School District Consolidation—2008 Data**

District	Property Value	Student Enrollment
Benton	72,767,153	252
Cuba City	278,201,713	638
Shullsburg	123,471,837	375
Southwestern Wisconsin	230,739,855	563
<b>TOTAL</b>	<b>705,180,558</b>	<b>1828</b>

\$705,180,558 divided by 1828 = \$385,766.17 Value behind each student.

District	Revenue Estimate	FTE. Students
Benton	2,349,844	251
Cuba City	5,903,888	637
Shullsburg	3,464,700	384
Southwestern Wisconsin	5,329,216	567
<b>TOTAL</b>	<b>17,047,648</b>	<b>1839</b>

\$17,047,648 divided by 1839 = \$9,270.06 State Base Revenue per Student

**Three District Consolidation Combinations – 2008 Data – Benton-Cuba City-Shullsburg**

Districts	Property Value	Students
Benton	72,767,253	252
Cuba City	278,201,713	638
Shullsburg	123,471,837	375
<b>TOTAL</b>	<b>474,440,703</b>	<b>1265</b>

474,440,703 divided by 1,265 = \$375,051.94 Property Value per Student

District	Revenue Estimate	FTE. Students
Benton	2,349,844	251
Cuba City	5,903,888	637
Shullsburg	3,464,700	384
<b>TOTAL</b>	<b>11,718,432</b>	<b>1272</b>

11,718,432 divided by 1,272 students = \$9,212.60 State Base Revenue per Student

**Three School Districts Consolidation Combination – 2008 Data – Benton-Cuba City-Southwestern Wisconsin**

<b>District</b>	<b>Property Value</b>	<b>Students</b>
Benton	72,767,153	252
Cuba City	278,201,713	638
Southwestern	230,739,855	563
<b>TOTAL</b>	<b>581,708,721</b>	<b>1,453</b>

\$581,708,721 divided by 1,453 = \$400,350.12 Property Value Per Student

<b>District</b>	<b>Revenue Estimate</b>	<b>FTE Students</b>
Benton	2,349,844	251
Cuba City	5,903,888	637
Southwestern Wisconsin	5,329,216	567
<b>TOTAL</b>	<b>\$13,582,948</b>	<b>1,455</b>

\$13,582,948 divided by 1,455 = \$9,335.36 - State Base Revenue per Student

**Three School District Consolidation Combination – 2008 Data – Benton-Shullsburg-Southwestern Wisconsin**

District	Property Value	Students
Benton	72,767,153	252
Shullsburg	123,471,837	375
Southwestern Wisconsin	230,739,855	563
<b>TOTAL</b>	<b>\$426,978,845</b>	<b>1,190</b>

\$426,978,845 divided by 1,190 students= \$358,805.75 Property Value Per Student

District	Revenue Estimate	FTE. Students
Benton	2,349,844	251
Shullsburg	3,464,700	384
Southwestern Wisconsin	5,329,216	567
<b>TOTAL</b>	<b>\$11,143,760</b>	<b>1,202</b>

\$11,143,760 divided by 1,202 FTE. Students = \$9,271.01 State Base Revenue Per Student

**Two School District Consolidation Combination - 2008 Data – Benton-Cuba City**

District	Property Value	Students
Benton	72,767,153	252
Cuba City	278,201,713	638
<b>TOTAL</b>	<b>\$350,968,866</b>	<b>890</b>

\$350,968,866 divided by 890 Students = \$394,347.04 Property Value Per Student

District	Revenue Estimate	FTE. Students
Benton	2,349,844	251
Cuba City	5,903,888	637
<b>TOTAL</b>	<b>\$8,253,732</b>	<b>888</b>

\$8,253,732 divided by 888 FTE. Students = \$9,294.74 State Base Revenue Per Student

**Two School District Consolidation Combination -2008 Data – Benton-Shullsburg**

<b>District</b>	<b>Property Value</b>	<b>Students</b>
Benton	72,767,153	252
Shullsburg	123,471,837	375
<b>TOTAL</b>	<b>\$196,238,990</b>	<b>627</b>

\$196,238,990 divided by 627 Students = \$312,980.84 Property Value Per Student

<b>District</b>	<b>Revenue Estimate</b>	<b>FTE. Students</b>
Benton	2,349,844	251
Shullsburg	3,464,700	384
<b>TOTAL</b>	<b>\$5,814,544</b>	<b>635</b>

\$5,814,544 divided by 635 FTE. Students = \$9,156.76 State Revenue Base Per Student

**Two School District Consolidation Combination- 2008 Data – Benton-Southwestern**

<b>District</b>	<b>Property Value</b>	<b>Students</b>
Benton	72,767,153	252
Southwestern Wisconsin	230,739,855	563
<b>TOTAL</b>	<b>\$303,507,008</b>	<b>815</b>

\$303,507,008 divided by 815 students = \$372,401.24 Property Value Per Student

<b>District</b>	<b>Revenue Estimate</b>	<b>FTE. Students</b>
Benton	2,349,844	251
Southwestern Wisconsin	5,329,216	567
<b>TOTAL</b>	<b>\$7,679,060</b>	<b>818</b>

\$7,679,060 divided by 818 students = \$9,387.60 State Revenue Base Per Student



**Two School District Consolidation Combination – 2008 Data – Cuba City-Shullsburg**

District	Property Value	Students
Cuba City	278,201,713	638
Shullsburg	123,471,837	375
<b>TOTAL</b>	<b>\$401,673,550</b>	<b>1,013</b>

\$401,673,550 divided by 1,013 students=\$396,518.81 Property Value Per Student

District	Revenue Estimate	FTE. Students
Cuba City	5,903,888	637
Shullsburg	3,464,700	389
<b>TOTAL</b>	<b>\$9,368,588</b>	<b>1,026</b>

\$9,368,588 divided by 1,026 FTE. Students=\$9,131.18 State Revenue Base Per Student

**Two School District Consolidation Combination – 2008 Data – Cuba City-Southwestern**

District	Property Value	Students
Cuba City	278,201,713	638
Southwestern Wisconsin	230,739,855	563
<b>TOTAL</b>	<b>\$508,941,568</b>	<b>1,201</b>

\$508,941,568 divided by 1,201 students=\$423,764.84 Property Value Per Student

District	Revenue Estimate	FTE. Students
Cuba City	5,903,888	637
Southwestern Wisconsin	5,329,216	567
<b>TOTAL</b>	<b>\$11,233,104</b>	<b>1,194</b>

\$11,233,104 divided by 1,194 FTE. Students=\$9,407.96 State Revenue Base Per Student

**Two School District Consolidation Combination – 2008 Data – Shullsburg-Southwestern**

District	Property Value	Students
Shullsburg	123,471,837	375
Southwestern Wisconsin	230,739,855	563
TOTAL	\$354,211,692	938

\$354,211,692 divided by 938 students=\$377,624.44 Property Value Per Student

District	Revenue Estimate	FTE. Students
Shullsburg	3,464,700	384
Southwestern Wisconsin	5,329,216	567
TOTAL	\$8,793,916	951

\$8,793,916 divided by 951 FTE. Students=\$9,247.02 State Revenue Base Per Student

**Administration and Staffing**

*Assets, Liabilities, Employees*

S. 117.25(1) states that on the effective consolidation date of two or more districts the following apply:

- The school districts that were consolidated cease to exist.
- Title to all property and the assets of the school district become claims, obligations and contracts of the new consolidated district.
- Employees of the school districts become employees of the new consolidated district.
- The new consolidated district assumes the rights and obligations of the consolidating districts under the provisions of any collective bargaining agreement that applies to these employees.
- The collective bargaining agreement remains in effect until the expiration date of the agreement or until a new collective bargaining agreement between the school district and representatives of these employees is effective, whichever occurs first.

Benton, Cuba City, Shullsburg, and Southwestern Wisconsin have had a long standing tradition of sharing faculty when possible; sharing classes of regular education, special needs, and AP classes; and extra-curricular activities. With the consolidation of the districts there would be a need for a full time principal in each elementary building; however, there would be a reduction of three high school principals—with a high school of 700 there would be need for additional administrative positions such as assistant high school principal, deans and guidance counselors. (Other configurations of facilities would require different administrative arrangements.) At the high school level there would be a reduction in staff as class sizes would increase. There would be classes of 15 to 25 where there are classes of 5-12 at the present. There would be one superintendent for the new

district instead of four which would be an initial savings. However, there would be the possible need for an assistant superintendent, curriculum director, maintenance manger for the buildings and grounds, food services director, transportation director and/or others to meet the needs of a new district. There would be fewer secretarial and bookkeeping positions needed with one high school and one central office; however, there would be a need for more than one person in each position due to an increase in the workload based on the increased size of the high school enrollment and the size of the district.

### *Curriculum Materials*

There would be additional expenses at the elementary level and high school level as one unified curriculum and materials to support such a curriculum would need to be purchased.

### *Extra-Co-Curricular Activities (high school level)*

There would be savings in extra-co-curricular activities for there would be one varsity, one JV, one freshman team in the athletic activities instead of four. There would be a savings in salaries, supplies, facilities cleaning cost, transportation.

In the academic team and individual programs there would be an increase in offerings for some students while there will be savings in salaries due to the existence of one program instead of four. This would mean less cost due to fewer sponsors, supplies, facilities cleaning cost and transportation.

Having one major music program for extra-curricular activities would require more than one music director or instructor but would be less than four. The offerings would be increased for some students and this might require more than one instructor, but it would be fewer than four. This would be a decrease in cost of personnel, cleaning cost and transportation.

### **Facilities**

Facilities revenue and expenditure cost are illustrated in the revenue and total cost charts earlier in this section and are considered as a part of the total cost of each district. Facilities cost would be increased at the high school level due to cleaning cost and normal maintenance with an increased number of students. Enrollments at elementary schools would be reviewed yearly maximizing the use of the buildings and when necessary closing schools in an opportunity to maximize educational dollars. Combining

four high schools into one or two will provide initial savings in electrical and natural gas costs as well as town services (water, sewer, and disposal).

### **Transportation**

Transportation revenue and expenditure cost are illustrated in the revenue and total cost charts earlier in this section and are considered as a part of the total cost. Transportation services are now provided by private carrier for all districts. Under normal conditions there is very little savings in normal bus routes except in the bordering areas of the old districts where several bus routes could be combined. This is normally offset by additional routes running between schools or towns for a central high school or schools. The savings normally comes in extra-curricular transportation for there is only one program rather than four.

## Conclusions

High School classes listed in the course description books could be offered every year or every other year rather than when sufficient enrollment is registered and a teacher is available.

Availability of more course offerings and extra-co-curricular opportunities exist for all students.

As class size increases at the high school level so does competition for the top grade spots.

Participation in extra-curricular activities becomes more competitive.

Fewer students have an opportunity to participate in team sports on the same level as when there were four school districts.

More travel will exist for high school students as when there were four districts.

High school students who drive to school will be on the road longer especially during bad weather.

There will be savings initially in administrative, staffing, facilities, and transportation cost; however, it would be unfair and misleading to consider how much this savings might be at this time.

The possible consolidation configurations are many, the how and when depends upon the individual district needs and commitment to provide quality education for students.

## Recommendations

The following recommendations are made based upon the information presented in this study and are reflective of the student demographics and school districts finances.

### Recommendation 1

#### Four District Consolidation-Benton-Cuba City-Shullsburg-Southwestern Wisconsin

This would be a consolidation requiring all district boards approving a resolution to consolidate by July of 2009. The consolidation would be effective July 1, 2010. If petition is received by residents opposed to consolidation an election will be held in September among residents of the districts. If the results favor opposition to the consolidation the efforts for consolidation cease, and if results favor the consolidation the boards of all districts become the interim board of education and the consolidation process begins.

The demographics of the students illustrate many commonalities in PreK-12 curriculum, gender mix, enrollment by disability, enrollment by economic status, enrollment by ethnicity/race, and English proficiency. All schools have met Adequate Yearly Progress of the No Child Left Behind Act for the past three years. The sharing of courses, facilities, and staff is an ongoing process for the four districts. The administration and teachers work closely with each other to provide for the students.

Based upon the 2008 demographics of the districts there would be a property value of 705,180,558 of the new district, with a student population of 1,828 or 385,766.17 property value support for each student. The mill rate for the new district can not be calculated at this time due to factors that are available at this time but, if calculated from the average of the four districts the mill rate estimate (purely an estimate) would be no more than .0094433775.

District	2008 Mill Rate
Benton	.01166223
Cuba City	.00962772
Shullsburg	.00877675
Southwestern Wisconsin	.00770681
TOTAL	.03777351

.03777351 divided by 4= .00944337 estimated maximum mill rate for new district.

Three of the four districts have Approved Debt that would be assumed by the new district and would be paid by all residents of the new district. The chart below details the approved debt by district.

District	Approved Debt
Benton	\$4,148,400
Cuba City	\$ 4,400,000
Shullsburg	\$ 3,395,000
Southwestern Wisconsin	\$0
TOTAL	\$11,943,400

The elementary schools would remain and house grades Pre-K through 8. The present facilities are more than adequate and 6-8 grade extra-co-curricular activities would continue or expand for students. As enrollments decline facilities would be closed to better serve students and resources available

Due to the beginning enrollment for high school being larger than any high school's capacity, the facilities of Cuba City will house 600 and Southwestern will house 350. The facility at Cuba City would house grades 11-12 and Southwestern would house grades 9-10. As enrollments decline one high school would be utilized. The Cuba City High School would become the high school and the Southwestern facility would be closed to better serve students and resources.

The new district would have reductions in administration and staff based upon need. However, the professional agreements that exist in all four districts are in effect in the new district and all provisions will need to be honored until a new agreement is established for the new district. Teachers eliminated due to reduction in force will have recall rights for three years. There will need to be a full time principal in each elementary school and a full time principal in each high school. Consideration of assistant principals, deans, guidance counselors, athletic director, office personnel, custodial personnel and cafeteria personnel will need to be addressed as the consolidation plan unfolds. There will be one superintendent where there were four and the personnel associated with the district office. Consideration of assistant superintendent, business manager, curriculum director, transportation and maintenance director, cafeteria director, and office personnel will need to be addressed to meet the needs of the larger district.

All of the districts contract for transportation services and the recommendation would be to contract for transportations services. There is seldom any savings that would exist in transportation. The savings come in having only one schedule of high school extra-co-curricular activities.

There would be savings in extra-co-curricular activity expenses. There would be one athletic, academic, and music program at the high school level. There would be fewer expenses in supplies, transportation, custodial cost, and salaries. However, there is one varsity basketball team, one lead in the musical, one academic team where there were four.

This recommendation will continue to provide for students well into the 21<sup>st</sup> Century. If enrollments would increase in the future the facilities are available to support additional students.

Much of this recommendation scenario applies to the following recommendations.

### **Recommendation 2**

#### **Three School District Consolidation – Benton-Cuba City-Southwestern Wisconsin**

The same School Board action that is required for the first recommendation would be required for this recommendation and student demographics would also apply.

However, based upon the 2008 demographics of the districts there would be a property value of 581,708,721 of the new district, a student population of 1,453 or 400,350.12 property value support for each student. The mill rate for the new district can not be calculated at this time due to factors that are not available at this time but, if calculated from the average of the three districts the mill rate estimates (purely an estimate) would be no more than  $.02899676 \div 3 = .00966558$ .

Benton and Cuba City have approved debt of \$8,548,400.00 that would be assumed by the new district that would include Southwestern Wisconsin who has no approved debt. The debt would be the responsibility of all residents of the new district.

The elementary schools would remain the same as stated in Recommendation 1. However, all high school students would attend Cuba City High School with Benton and Southwestern High Schools closing. Transportation and extra-co-curricular savings will be proportional to those of Recommendation 1.

### **Recommendation 3**

#### **Two School District Consolidation – Benton-Cuba City**

The same School Board action that is required for the first recommendation would be required for this recommendation and student demographics would also apply.

However, based upon the 2008 demographics of the districts there would be a property value of 350,968,866 of the new district, a student population of 890 or 394,347.04 property value with each student. The mill rate for the new district can not be calculated at this time due to factors that are not available at this time, but if calculated from the average of the two districts the mill rate estimates (purely an estimate) would be no more than  $.02128995 \div 2 = .01064497$ .

Benton School District has approved debt of \$4,148,400 and Cuba City has approved debt of \$4,400,000 for a total of \$8,548,400.00 which would become the obligation of the new district.



The elementary schools would remain the same as outlined in Recommendation 1. However, Cuba City High School would become the new district high school and Benton High School would close.

Why Benton School District and Cuba City School District for the two district consolidation?

- Some Benton High School students have been attending classes at Cuba City High School.
- The two districts share teachers.
- The 83 Benton High School students would easily fit into the Cuba City High School with little or no additional staff.
- Cuba City property value is the largest of the four schools (278,201,713) and Benton School District is the lowest of the four schools (72,767,153). The combination provides good support for the 890 PreK-12 students of the new district.
- The debt of the two districts are very similar, Benton - \$4,148,400 and Cuba City - \$4,400,000, which would require the residents to continue to pay for the combined debt similarly to what they are paying at the present.

#### **Recommendation 4**

##### **Two School District Consolidation – Benton - Southwestern Wisconsin**

The same School Board action that is required for the first recommendation would be required for this recommendation and student demographics would also apply.

However, based upon the 2008 demographics of the districts there would be a property value of 303,507,008 of the new district, a student population of 815 or 372,401.24 property value with each student. The mill rate of the new district can not be calculated at this time due to factors that are not available at this time, but if calculated from the average of the two districts the mill rate estimates (purely estimate) would be no more than .01936904 divided by 2=.00968452.

Benton School District has approved debt of \$4,148,400.00 remaining and the Southwestern School District has no debt. The debt of \$4,140,400 would become the obligation of the new district.

The elementary schools would remain the same as outlined in Recommendation 1. However, Southwestern High School would become the new high school and Benton High School would close.

Why Benton School District and Southwestern Wisconsin School District for the two district consolidation?

- There are several pieces of property inside Benton School District that are part of the Southwestern Wisconsin School District (islands) created by a previous consolidation.
- The 83 Benton High School students would fit into the Southwestern High School; however, several additional staff would need to be employed to accommodate the students.
- The Southwestern Wisconsin property value is 230,739,855 and the Benton School District property value is 72,767,153 which, in combination, is sufficient support for the 819 PreK-12 students of the new district.

#### **Recommendation 5**

##### **Paid Tuition of Secondary Students to a Contiguous School District High School**

At the present time Benton School District is tuitioning some high school students to Cuba City High School for courses not offered at Benton High School. If all 83 high school students were tuitioned to one of the three high schools the cost to Benton would be \$6,300.00 per student or \$522,900 plus transportation. However, there are mixed opinions at the State level as to whether this can be done or not and keep the school district intact. There are several unanswered questions with this proposal when it comes to extra-co-curricular activities: Do students represent Benton? **Or** Do Students represent the district of attendance? **Or** Can students compete at all? What role does open enrollment play in this proposal? These are all questions that will need to be answered by the districts if this is a viable route to provide the best education for children. The WIAA in a recent conversation was definitely willing to work with the schools.