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Callahan, John, 1865-1956

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BULLETIN

OF

Wisconsin Teachers Association

June, 1926

WISCONSIN RURAL SCHOOL SURVEY

REPORT OF FINANCE SURVEY COMMITTEE

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Prepared by JOHN CALLAHAN, State Superintendent
C. J. ANDERSON, Asst. State Superintendent

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WISCONSIN'S EDUCATIONAL PROGRAM

1. A state equalization fund so constituted and distributed that each community can furnish with this state aid adequate educational facilities for its children without an excessive local school tax rate.
2. For every elementary classroom a teacher with a minimum academic and professional education of two years beyond high school graduation.
3. For every high school classroom a teacher with a minimum of four years of academic and professional training obtained in a normal school, college, or university.
4. A good high school within the reach of every boy and girl in the state.
5. The consolidation of rural schools wherever practical by a vote of the people.
6. Every pupil in our schools devoting at least thirty minutes each day, under competent direction, to the development of physical efficiency, to the formation of health habits, and to preparation for the wise use of his leisure time in recreation.
7. Certification of teachers on a uniform state plan.
8. State provision for the enlargement of educational opportunity for mentally and physically handicapped children through the public schools in their own communities.
9. A school year of not less than nine months for every boy and girl in Wisconsin.
10. A compulsory education law with effective enforcement provisions adequate to insure the regular attendance upon school of all children of compulsory school age, for the full time that school is in session.
11. Music as a fundamental course in every public school in Wisconsin.
12. A law which will give permanent tenure for duly qualified teachers and supervisory officers who have satisfactorily served a reasonable probationary period.
13. A program for the removal of illiteracy.

WISCONSIN RURAL SCHOOL SURVEY

CHAPTER I

INTRODUCTION

In November, 1923 a committee on research was authorized by the Wisconsin Teachers Association. The president of the association appointed the following members of this committee:

J. G. Fowlkes, Associate Professor of Education, University of Wisconsin
C. J. Anderson, Assistant State Superintendent of Public Instruction
Laura M. Johnston, Director of Teacher Training, Oshkosh State Normal School
Lillian Chloupek, County Superintendent of Manitowoc County
C. E. Hulten, City Superintendent of Schools, Sturgeon Bay

This committee has undertaken a Rural School Survey of four Wisconsin counties—Bayfield, Door, Portage, and Walworth. A number of special committees were appointed to study specific phases of the survey. The personnel of these special committees is set forth in a bulletin of the Wisconsin Teachers Association, published in November, 1925, containing the report of the Building Survey Committee.

The finance committee's work was carried on by State Superintendent John Callahan and Assistant State Superintendent C. J. Anderson. Many of the tables have been prepared by Charles E. Limp of the department of public instruction.

The specific financial data analyzed in the report cover the following subjects:

Financial Status of Rural Education

A. Present Educational Opportunity

1. Classification of Schools
2. School census, enrollment, and attendance
3. Length of school year
4. Compulsory education inequalities
5. Areas taxed for support of high schools

B. School Costs

1. Per capita costs for school units of various sizes: rural, state graded, village, city
2. Per capita consolidated school costs

C. Wealth back of Public Education

1. Real taxable wealth back of each child on school census for 7,500 districts
2. Real taxable wealth back of each child enrolled
3. Real taxable wealth back of each dollar levied for schools
4. Distribution of local school tax rates showing variations
5. Distribution of ratios between school tax rates and total tax rates
6. Per capita cost of village and city schools by counties
7. Income for public education derived from state, county, and local school districts

D. Income for Public Education

1. Sources of income
2. Amount of income
3. Inequalities in tax bases
4. Revenue receipts per child enrolled in public schools for counties

CHAPTER II

PRESENT EDUCATIONAL OPPORTUNITY

The Purpose of the Report

This report sets forth the financial status of rural education in Bayfield, Door, Portage, and Walworth counties in Wisconsin. It is a companion report to that issued in October, 1925, entitled, "A Survey of Rural Schools in Wisconsin."

The purpose of this report is to present the methods of financing rural education in these representative counties, with the hope that the data set forth will throw some light upon the problems relating to the reorganization of rural education.

Number and Types of Schools

In order to furnish a background for the financial data to follow, there is presented in this first section the number of schools of the various types in each county, together with the enrollment and attendance statistics.

TABLE 1—1922-23

County	Rural	State Graded		High Schools
		1st Class	2nd Class	
Bayfield.....	73	7	6	7
Door.....	47	3	13	1
Portage.....	118	3	2	2
Walworth.....	98	2	4	7
Total.....	336	15	25	17

Table 1 presents the number and types of schools for each county. These schools called rural are one teacher schools in the open country. State graded schools of the second class are two room rural schools which comply with certain state standards relating to school buildings, equipment, course of study, and legal qualifications of the teachers employed. State graded schools of the first class are schools of three or more rooms which offer one or two years of high school work with standards relating to school buildings, equipment, course of study, and legal qualifications of the teachers employed set by statute or state regulation.

The high schools are usually grades and high school in the same building. Union free high schools are maintained by some large districts covering an area of not less than 36 square miles and not more than 72 square miles. Such a high school district is superimposed upon several common

school districts. Consolidated schools are formed by a union of several common school districts and usually maintain both elementary grades and a high school department.

TABLE 2

School Census, Enrollment, and Average Daily Attendance, 1922-23

	Bayfield County		Door County		Portage County		Walworth County	
	Rural	State Graded	Rural	State Graded	Rural	State Graded	Rural	State Graded
Census.....	2,784	1,890	2,795	2,013	7,124	1,001	3,352	519
Enrollment during year.....	1,563	1,291	1,887	1,317	3,660	463	1,950	344
No. of days attended by all children ...	204,361	178,583	263,174	196,988	399,671	66,307	268,734	51,860
No. of days actually taught.....	166	176	171	174	165	175	176	178
Average daily attendance.....	1,226	1,041	1,493	1,132	2,538	377	1,526	291
% of average daily attendance to enrollment.....	78.4	80.6	79.1	85.9	69.3	81.4	78.3	84.6

Census, Enrollment, and Attendance Data

Table 2 presents the child accounting data for the rural and state graded schools of these four counties. The significant feature of the table is the difference between the average daily attendance percentages of rural and state graded schools. In Bayfield county the ratio of average daily attendance to enrollment for rural schools is 78.4, in state graded schools 80.6. In Door county these figures are respectively 79.1 and 85.9; in Portage county, 69.3 and 81.4; and in Walworth county, 78.3 and 84.6. In every case the ratio of average daily attendance to enrollment is higher in state graded schools than in one room rural schools:

This is borne out by a study of the more detailed attendance statistics given in table 3.

In Bayfield county, for example, 21.2% of the pupils in one room rural schools attended 160 days or over, while in the state graded schools of the same county 34.8% of the pupils attended 160 days or more. In Portage county 11.9% of the pupils in one room rural schools attended school 160 or more days, while in the state graded schools 49.8% attended 160 or more days. A comparison of these two types of schools on an attendance basis as given in table 3 shows a marked superiority in drawing power for the state graded school in each county.

TABLE 3
Compulsory Age Data—Summary of Attendance 1922-23

	Bayfield County				Door County				Portage County				Walworth County			
	Rural	Per Cent	State Gr.	Per Cent	Rural	Per Cent	State Gr.	Per Cent	Rural	Per Cent	State Gr.	Per Cent	Rural	Per Cent	State Gr.	Per Cent
No. Attending 160 days & over	332	21.2	449	34.8	759	40.2	777	59.0	438	11.9	217	49.8	895	45.9	221	64.2
No. Attending 140-159 days...	566	36.2	466	36.1	519	27.5	307	23.3	1,003	27.4	120	25.9	508	26.1	59	17.1
No. Attending 120-139 days...	298	19.1	174	13.4	258	13.7	108	8.2	741	20.2	53	11.4	160	8.4	17	4.9
No. Attending 100-119 days...	116	7.4	72	5.6	114	6.0	38	2.9	747	20.4	20	4.3	101	5.3	6	1.7
No. Attending 80-99 days...	59	3.8	28	2.2	68	3.6	22	2.4	315	8.6	18	3.9	76	3.9	7	2.0
No. Attending less than 80 days....	192	12.3	102	7.9	169	8.8	65	4.9	416	11.4	35	7.5	201	10.3	34	9.9
Total.....	1,563		1,291		1,887		1,317		3,660		463		1,950		344	

TABLE 4
Compulsory Age Data—Summary of Attendance Entire State 1922-23

	1922-23	% of Total Enrollment
County: Total enrollment.....	302,922	
No. who attended 160 days or more.....	113,800	37.6%
No. who attended 140 to 159.....	78,408	25.9
No. who attended 120 to 139.....	42,023	13.9
No. who attended 100 to 119.....	20,535	6.8
No. who attended 80 to 99.....	14,266	4.7
No. who attended less than 80 days.....	33,890	11.2
No. census.....	482,937	
No. ages 7 to 13 enrolled.....	206,250	
City: Total enrollment.....	242,235	
No. attending more than 160 days in cities.....	145,398	60.0%
No. attending 140 to 159 days.....	41,536	17.0
No. attending 120 to 139 days.....	11,836	4.9
No. attending 100 to 119 days.....	6,543	2.7
No. attending 80 to 99 days.....	13,959	5.7
No. attending less than 80 days.....	22,963	9.6

For the purpose of comparing these data for the four counties with those of the entire state, table 4 is inserted. The county figures give the entire rural school population. The city figures present the data for communities over 5,000 in population. A casual study of the data indicates the superiority in drawing power of the city over the country and of the whole country over the one room rural schools of the four counties being studied.

Enrollments in One Room Rural Schools

The distribution of enrollments in one room rural schools for the entire state and for the four counties is shown in table 5.

TABLE 5
Rural Schools Classified According to Number of Children Enrolled

Schools Enrolling	State		Bayfield Co.		Door Co.		Portage Co.		Walworth Co.	
	No. Schools	%	No. Schools	%	No. Schools	%	No. Schools	%	No. Schools	%
5 Children or fewer.....	83	1.3	5	6.8	0	---	0	---	1	1.0
6 to 10 Children.....	402	6.2	7	9.6	1	2.1	3	1.5	19	19.4
11 to 15 Children.....	952	14.7	12	16.4	1	2.1	13	11.0	24	24.4
16 to 20 Children.....	1,158	17.9	13	17.7	1	2.1	12	10.1	19	19.4
21 to 25 Children.....	1,093	16.9	11	15.1	4	8.5	17	14.4	15	15.3
26 to 30 Children.....	910	14.0	11	15.1	2	4.3	21	17.8	9	9.2
31 to 35 Children.....	694	10.7	6	8.2	12	25.5	9	7.6	9	9.2
36 to 40 Children.....	487	7.5	4	5.5	7	14.9	17	14.4	1	1.0
41 to 45 Children.....	314	4.8	2	2.7	5	10.6	17	14.4	1	1.0
46 to 50 Children.....	176	2.7	1	1.4	7	14.9	2	1.7	0	---
51 to 55 Children.....	114	1.7	1	1.4	3	6.4	2	1.7	0	---
56 to 59 Children.....	63	0.9	0	---	4	8.5	3	2.5	0	---
60 Children or Over.....	28	0.4	0	---	0	---	2	1.7	0	---
Total.....	6,474		73		47		118		98	
Size of Median School Enrollment.....	23		21		38		28		18	

The median one room rural school of the entire state enrolls twenty-three pupils. Four hundred eighty-five such schools in the state enroll ten pupils or less. Six and eight tenths percent of the one room rural schools of Bayfield county enroll five children or fewer. This is due to the fact that the farming territory of this county is relatively new and but a small percentage of the area of the county is cleared for farms. This scatters the population, hence the smaller schools.

On the other hand, Walworth is an old county in regard to its farm settlement. Yet the median school enrollment is but eighteen. More than 20% of its schools enroll fewer than eleven pupils. An old population and an increase in the size of its farms accounts for this. It is certain that these small schools, while probably necessary in the northern part of the state, are costly to operate and usually more inefficient than the schools with a larger enrollment.

High School Area

A map showing the charted boundaries of each high school district in the state has recently been completed. Less than 20% (19.62) of the area of the state is in high school districts. One county has as much as 836 square miles of high school territory as against 9 square miles for another. Bayfield county with an area of $42\frac{3}{4}$ townships (36 sq. mi. each) has $17\frac{2}{3}$ townships of high school area.

Door county with an area of 13 townships has $3\frac{1}{6}$ townships of high school area.

Portage county with an area of 22 townships has $1\frac{11}{18}$ townships of high school area.

Walworth county with an area of 16 townships has 2 townships of high school area. Of a total area of $93\frac{3}{4}$ townships or 3,375 square miles for the four counties combined, only $24\frac{4}{9}$ townships, or 880 square miles, or 26% is taxed for the support of high schools.

Summary of Educational Opportunity

If a child lives in Bayfield county outside of cities, the chance is about 1 to 1 that he will be found in a state graded school or in a rural school. If he is in a rural school, it will have a small enrollment; he will attend a little over three-fourths of the time, or approximately 120 days per year. If he is so fortunate as to live in a state graded school district, he will attend about four-fifths of the time or more than 140 days per year.

If he lives in Door county, his opportunity will be slightly better in the rural school and distinctly better in the state graded school. In Portage county the chances are about 8 to 1 that he will be found in a one room rural school; he will attend about 7 days out of 10 in the rural school or about 70% of the time with a 10% added advantage if he is enrolled in a state graded school. In Walworth county the chances are 6 to 1 that he will attend a one room rural school; the pupil in the one room rural

school has about the same opportunity as the Bayfield county child, while in the state graded school he is likely to attend more regularly.

CHAPTER III

SCHOOL COSTS

This section presents comparative data on pupil costs in various types of schools in the four counties being studied and, also, similar data for the state as a whole.

The data should be interpreted in the light of the educational service rendered by each type of school. The 6,475 one-room rural schools in the open country of the state enrolled in the school year 1922-23, 156,788 pupils, the state graded schools 53,308 pupils, the elementary grades in villages and small cities not under a city superintendent 46,395 pupils, and the country high schools 46,395 pupils. The city schools enrolled a total of 221,905 pupils, 22,923 of whom were in the kindergarten, 146,716 in the elementary grades, 382 in deaf schools and 50,880 in the high schools. It is, of course, evident that schools which are graded, which offer special education to physically and mentally handicapped children, which offer enriched curricula, and which provide high school opportunities are rendering a far greater service than the one room rural school.

TABLE 6

Per Capita Costs in Ninety Consolidated Schools in the State for Year Ending June 30, 1923

Amount Expended per Pupil	Per Capita Cost Based on Census	Per Capita Cost Based on Enrollment	Per Capita Cost Based on Aver. Da. Attendance
10- 14 99	1		
15- 19 99	3		
20- 24 99	3		
25- 29 99	8		
30- 34 99	8	2	
35- 39 99	10		1
40- 44 99	6	5	1
45- 49 99	6	7	
50- 54 99	5	8	1
55- 59 99	4	9	5
60- 64 99	6	6	3
65- 69 99	1	5	8
70- 74 99	5	1	6
75- 79 99	2	5	6
80- 84 99	4	6	4
85- 89 99	5	2	6
90- 94 99		6	1
95- 99 99		3	4
100-104 99		2	3
105-109 99		3	5
110-114 99		1	3
115-119 99	1	2	6
120-124 99			1
125-129 99	1	1	3
130-134 99			1
135-139 99			1
140-144 99		2	
145-149 99		1	1
150-154 99			2
155-159 99			
160 and over		2	7
Median	45.83	68	89

Consolidated School Costs

Table 6 presents the per capita costs in the consolidated schools of the entire state for the school year 1922-23. It is given because these schools are rural in their organization and outlook and the data will permit comparison with costs of the one room schools of the four counties with which this report is concerned.

TABLE 7
Per Capita Costs of Over 500 One-Room Schools in Six Counties in Wisconsin

Per capita costs	Per census child	Per child enrolled	Per child in average daily attendance
Totals	517	516	509
5- 9 99	14		
10- 14 99	35	1	
15- 19 99	77	10	1
20- 24 99	86	21	13
25- 29 99	75	41	13
30- 34 99	62	46	31
35- 39 99	53	60	38
40- 44 99	32	49	47
45- 49 99	28	50	40
50- 54 99	15	47	30
55- 59 99	12	43	31
60- 64 99	7	35	41
65- 69 99	4	21	24
70- 74 99	6	15	27
75- 79 99	1	16	33
80- 84 99	1	17	28
85- 89 99		5	11
90- 94 99	1	5	18
95- 99 99	1	9	13
100-104 99	1	4	7
105-109 99		4	19
110-114 99	1	3	8
115-119 99	2	4	14
120-124 99			6
125 and over	3	10	26
Median	\$28	\$48	\$61

Costs in 500 Rural Schools

It is interesting to note the distribution of per capita costs where the number of teachers employed is a constant factor and the costs per pupil on the school census, per pupil enrolled, and per pupil in average daily attendance are compared.

All of the one-room rural schools in six counties were used in making such a comparison. The counties were properly distributed geographically, and the costs for over 500 one room rural schools were computed. These per capita costs are presented in Table 7 and Plate 1, and the total costs in Table 8.

TABLE 8

Total Cost of One-Teacher Schools in Seven Counties in Wisconsin

Scale in Fifty Dollars	Schools
650—699	1
700—749	1
750—799	12
800—849	24
850—899	28
900—949	55
950—999	56
1000—1049	74
1050—1099	64
1100—1149	50
1150—1199	43
1200—1249	59
1250—1299	41
1300—1349	35
1350—1399	20
1400—1449	21
1450—1499	16
1500—1549	23
1550—1599	12
1600—1649	5
1650—1699	8
1700—1749	6
1750—1799	4
1800—1849	7
1850—1899	6
1900—1949	5
1950—1999	2
2000—2049	2
2050—2099	1
2100—2149	4
2150—2199	2
2200—2249	2
2250 and over	12
Median \$1138	
Total	706

Attention is called to the fact that there is a wide distribution of costs, regardless of the basis of computation, although in every case the salary of a single teacher is the major item of expense. The median cost increases when enrollment and the average daily attendance are made the basis of computation. The curve of distribution changes with the index used. Disregarding the two extremes, the total cost of a one-teacher school runs from \$800 annually to about \$1,600, a range of 200 percent. The median cost per census child is \$28; per child enrolled, \$48; per child in average daily attendance, \$61. The active range of costs per census child is \$10 to \$60, a variation of 600 percent. The extremes of the distribution of costs per child enrolled are \$15 and \$85, a variation of over 500 percent; of costs per child in average daily attendance, \$20 to \$100, again a variation of 500 percent.

PLATE 1

Per Capital Costs of Five Hundred One-Room Schools in Six Counties in Wisconsin

Percentage of Schools.

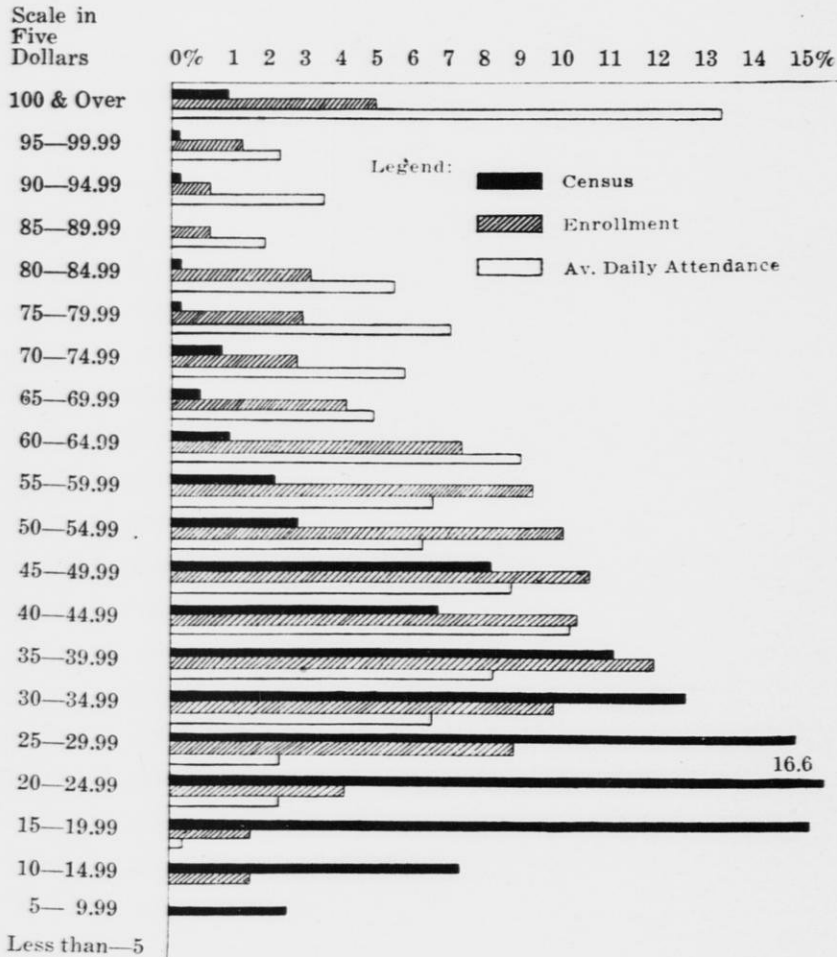


TABLE 9
Per Capita Costs of Various School Units in Bayfield County for Year
Ending June 30, 1923

Amount Expended per pupil	Based on Census Report				Based on Enrollment				Based on Average Daily Attendance			
	1-room rural school	State graded school	Grades & H. S. under Co. Supt.	Consolidated school	1-room rural school	State graded school	Grades & H. S. under Co. Supt.	Consolidated	1-room rural school	State graded school	Grades & H. S. under Co. Supt.	Consolidated school
15- 19 99	3											
20- 24 99	3	1			1							
25- 29 99	3	4		1	1							
30- 34 99	3	1			2				2			
35- 39 99	2			1	2	3			1			
40- 44 99	4			1	1	1	1		2			
45- 49 99	2				2			1	1	1		
50- 54 99	1	1	1		1				2	1		
55- 59 99	2	1	1		5				2			
60- 64 99	2				2	1		1				1
65- 69 99									1		1	
70- 74 99					1				1			
75- 79 99				1				1	4	1		1
80- 84 99	1				1	1			1			
85- 89 99								1		1		
90- 94 99	1				1				2	1		
95- 99 99					2							1
100-104 99							1			1		1
105-190 99					1							
110-114 99	1											
115-119 99	1				2				2			
120-124 99									1			
125-129 99											1	
130-134 99												
135-139 99					1				1			
140-144 99												
145-149 99						1			1			
150 and over					3	1			4	2		
Median Cost in dollars	41	29	55	40	59	52	75	70	78	90	95	88

TABLE 10
Per Capita Costs of Various School Units in Door County for Year Ending June 30, 1923

Amt. expended per pupil	Based on Census Report				Based on Enrollment				Based on Average Daily Attendance			
	1-room rural school	State graded school	Grades & H. S. under Co. Supt.	Consolidated school	1-room rural school	State graded school	Grades & H. S. under Co. Supt.	Consolidated school	1-room rural school	State graded school	Grades & H. S. under Co. Supt.	Consolidated school
10- 14 99	6											
15- 19 99	20			1	1							
20- 24 99	8	5			7				2			
25- 29 99	2	5			7				2			
30- 34 99	3	4			7	2			9			
35- 39 99		1			9	2			7			
40- 44 99	1				4	4		1	7	3		
45- 49 99	1		1		3	2			4	5		
50- 45 99						4			5	2		
55- 59 99						1	1		1	2		1
60- 64 99					1				2	2		
65- 69 99					1					1		
70 and over									1		1	
Median Cost in dollars	19	28	48	18	34	45	58	43	40	50	73	58

TABLE 11

Per Capita Costs of Various School Units in Portage County for Year Ending
June 30, 1923

Amt. expended per pupil	Based on Census Report				Based on Enrollment				Based on Average Daily Attendance			
	1-room rural school	State graded school	Grades & H. S. under Co. Supt.	Consolidated school	1-room rural school	State graded school	Grades and H. S. under Co. Supt.	Consolidated school	1-room rural school	State graded school	Grades & H. S. under Co. Supt.	Consolidated school
5-9 99	14											
10-14 99	23				1							
15-19 99	26	1			9				1			
20-24 99	20	1			13				2			
25-29 99	13	1			21				2			
30-34 99	5	2			11				10			
35-39 99	5	1			14				11			
40-44 99	2				10	1			17			
45-49 99	3				8				12	1		
50-54 99	1				3	1	1		4			
55-59 99	1				9	1			6			
60-64 99				1	5				10		1	
65-69 99					2			1	5	1		
70-74 99			1		1	2			3			
75-79 99					2				6			
80-84 99					3		1		10	1		1
85-89 99						1			2	2		
90-94 99									1		1	
95-99 99									3			
100 and over			1						7	1		
Median cost in dollars	19	30	88	63	35	64	68	68	51	83	78	83

TABLE 12
Per Capita Costs of Various School Units in Walwerth County for Year
Ending June 30, 1923

Amt. expended per pupil	Based on Census Report				Based on Enrollment				Based on Average Daily Attendance			
	1-room rural school	State graded school	Grades & H. S. under Co. Supt.	Consolidated school	1-room rural school	State graded school	Grades & H. S. under Co. Supt.	Consolidated school	1-room rural school	State graded school	Grades & H. S. under Co. Supt.	Consolidated school
15- 19.99	2											
20- 24.99	5	1										
25- 29.99	15				2							
30- 34.99	14				2							
35- 39.99	21				4				2			
40- 44.99	9	1			4				2			
45- 49.99	7				5				2			
50- 54.99	8	1			11				4			
55- 59.99	6	1			11	1			5			
60- 64.99	5				9				10			
65- 69.99	2	1	2		10	2			4			
70- 74.99				1	1		2		5	1		
75- 79.99					5			1	6	2		
80- 84.99	2				7	1	1	1	7			
85- 89.99				1	4	1	2		6			1
90- 94.99			2		3				4			
95- 99.99			1		2				3			
100-104.99					6				5			
105-109.99					1				3	1		1
110-114.99					1				3			
115-119.99									2			
120-124.99					1				2			
125-129.99				1				1	3			
130-134.99					2				1			
135-139.99					1				1			
140-144.99					2				3			
145-149.99					3				14	1		
Median Cost in dollars.	38	53	92	88	65	69	83	83	87	79	98	95

School costs in Bayfield, Door, Portage, and Walworth counties

Tables, 9, 10, 11, and 12 present the distribution of per pupil costs for the various types of schools in the four counties for the school year 1922-23. The per-pupil costs are *given separately*, computed first on census, second on enrollment, and finally, upon average daily attendance. As would be expected, the census per capita costs are in each case lower than those based upon net enrollment, and the net enrollment per capita costs are in turn lower than those based upon average daily attendance. In some tables the medians are computed from so few cases that the figures do not indicate a clearly defined central tendency. Attention is called to the necessity of interpreting these figures in the light of the educational service rendered.

TABLE 13
Median Per Pupil Costs in Dollars, 1922-1923

	Based on Enrollment	Based on Average Daily Attendance
All Cities.....	70.	84.
All Counties.....	56.	73.
All Consolidated Schools in State.....	68.	89.
BAYFIELD COUNTY Total.....	65.	81.
Rural.....	59.	78.
State Graded.....	52.	90.
High School and Grades.....	75.	95.
Consolidated.....	70.	88.
DOOR COUNTY Total.....	42.	51.
Rural.....	34.	40.
State Graded.....	45.	50.
High School and Grades.....	58.	73.
Consolidated.....	43.	58.
PORTAGE COUNTY Total.....	41.	57.
Rural.....	35.	51.
State Graded.....	64.	83.
High School and Grades.....	68.	78.
Consolidated.....	68.	83.
WALWORTH COUNTY Total.....	73.	90.
Rural.....	65.	87.
State Graded.....	69.	79.
High School & Grades.....	83.	98.
Consolidated.....	83.	95.

The medians from tables 9, 10, 11, and 12 are presented in table 13. Undoubtedly the most significant column is the one which gives the median per-pupil costs based on average daily attendance. In all cost figures the nearest whole dollar has been used. It is to be noted first that the per-pupil cost in consolidated schools is only slightly more than that in cities. It is to be kept in mind that in these consolidated districts the majority of the pupils are transported to school. Most of them maintain high school departments as well as grades. In Bayfield county the per-pupil cost in one room rural schools is \$78 based on average daily attendance. The per-pupil cost in the consolidated schools of this same county is only \$10 more. Surely the enriched opportunity of such a school is worth the additional cost. In Door county the state graded per-pupil cost is \$10 more than the

rural cost. The consolidated school cost is \$18 in excess of the rural. The last two types of schools in each county offer both elementary and high school work. This accounts for the increased per-pupil cost. The wide range in costs for any single type of school in the four counties is due to small enrollments and low average daily attendance. Take, for instance, the per-pupil costs based on average daily attendance in rural schools. In Bayfield county it is \$78, in Door county 40, in Portage county 51, and in Walworth county \$87. The cost in Walworth county is double that of Door county. The high schools do not show this wide range, these figures being respectively \$95, \$73, \$78, \$98. Door county, which boasts one of the finest consolidated schools in the state, operates it at a per-pupil cost lower than that of the average high school or state graded school.

CHAPTER IV

SOURCES OF INCOME FOR THE PUBLIC SCHOOLS

In order to get a clear view of the financial status of the schools of Bayfield, Door, Portage, and Walworth counties, it is necessary, first, to see them in their relation to the schools of the state as a whole; second, to evaluate each item of income in its relation to the total receipts for school purposes for the several types of schools in the counties. The percentage of total income from any given source is affected by the expenditures for school purposes. If the income from the state sources is \$500 and the total receipts are \$2,000, the percentage of state support is 25. If, on the other hand, the income from the state remains constant and the receipts mount to \$5,000, the ratio becomes 1 to 10.

TABLE 19
Income of All City Schools of State for year 1922-23

Revenue Receipts		Per cent
State fund apportionment	\$1,243,277.15	6.6
Taxes levied by county supervisors.....	1,355,493.71	7.2
City school taxes	14,891,847.57	79.7
State Free high school aid.....	27,873.02	.2
State aid for manual training.....	13,437.73	.1
State aid for domestic science.....	14,726.14	.1
State aid for agriculture.....	7,430.30	.1
State aid for deaf and blind.....	122,717.19	.6
State aid for commercial course.....	14,649.48	.1
State aid for teacher's training course.....	9,894.49	.1
Tuition received	526,706.96	2.9
Other fees from patrons	13,962.89	.1
Rent or sale of textbooks.....	150,589.99	.8
Interest on school funds.....	25,612.32	.1
All other revenue	269,633.85	1.4
Total revenue receipts	\$18,687,852.79	
Percent state aid is of total revenue.....	7.8	
Percent local tax is of total revenue.....	79.7	
Percent tax levied by County Board of Supervisors is of total revenue	7.2	

Tables 19, 20, and 21 show the income of all city schools of the state, all county schools, and the various types of schools of the four counties above mentioned. Table 19 shows that 6.6% of the total income of city schools comes from the common school fund apportionment, 1.3% comes from state aids for high schools, 79.7% from local taxation, and 2.8% from tuition. These items make up the city school income.

Table 20 presents an analysis of the income of all county schools under the jurisdiction of the county superintendent. The schools are classified by type. The schools which expend the greatest amount for education naturally show a higher percentage of income derived by local tax and a lower percentage of state support. It is to be remembered that the common school fund is distributed on a census basis and has no relation to ability to support schools. In this connection it is to be noted that the taxes levied by the county board of supervisors for the support of schools are levied on each town, using the school census as a basis of levy, and each town receives what it has raised. This tax, then, is in reality a local tax and must not be considered as a county equalizing tax.

Table 21 presents the sources of income for Bayfield, Door, Portage, and Walworth counties for the school year ending June 30, 1923. The income for each type of school is presented separately. The percentage of income raised by local taxation varies from 56% for the rural schools of Portage county to 95.3% for the union free high schools of Door county. These union free high schools do not maintain an elementary department, and hence receive no common school aid from the state.

The three tables above are given in detail to show the sources of the percentile tables to follow.

TABLE 20
Sources of Income for All Schools Under Jurisdiction of County Superintendent.

	Rural	%	St. Grad.	%	Free H. S. & Grades	%	Union H. S.	%	Totals	%
State School Apportionment.....	1,081,472.99	13.4	342,697.37	8.7	289,061.92	4.9	None	-----	1,713,232.28	9.2
Special State Aids.....	95,014.40	1.2	167,711.78	4.3	178,368.55	3.1	151,517.75	20.7	568,970.49	3.1
County Supervisor's Tax.....	1,185,172.02	14.7	352,171.56	8.9	317,828.19	5.4	None	-----	1,855,171.77	10.0
Local Tax.....	5,496,935.61	68.2	2,739,883.11	69.5	4,336,747.95	74.1	466,406.98	63.9	13,063,615.64	70.3
Tuition.....	61,639.00	.7	70,247.99	1.8	594,482.39	10.2	47,674.49	6.5	774,043.87	4.2
Textbooks.....	11,153.38	.1	10,262.78	.3	26,570.20	.5	4,191.08	.6	52,177.44	.3
Interest.....	19,466.53	.2	15,828.20	.4	13,802.25	.2	20,959.48	2.9	70,056.46	.4
Other Receipts.....	109,782.79	1.4	244,667.86	6.2	95,671.90	1.6	39,177.46	5.4	489,299.51	2.6
*Total Receipts.....	8,060,636.72		3,943,470.15		5,852,533.25		730,287.24		18,586,567.52	

*Exclusive of money on hand June 30, 1922, money borrowed, Sales of School Bonds, Sales of School Property.

TABLE 21
Sources of Income for Four Counties for Year 1922-23

Sources of Income	BAYFIELD COUNTY								DOOR COUNTY							
	Rural Schools	%	State Grad. Schools	%	Free H. S. and Grades below H. S.	%	Union Free High Schools	%	Total for all Schools	Rural Schools	%	State Grad. Schools	%	Union Free High Schools	%	Total for all Schools
1. State School apportionment (common school fund).....	7,958 85	9.9	5,472 97	5.4	4,504 92	5.8	-----	-----	17,936 74	11,431 23	14.7	6,585 80	9.9	-----	-----	18,017.03
2. Tax levied by Co. supervisors.....	9,109 33	11.3	8,859 78	8.7	4,929 87	6.3	-----	-----	22,898 98	12,304 21	15.8	9,711 62	14.6	-----	-----	22,015.83
3. District taxes.....	59,103 49	73.2	72,736 07	71.9	61,343 74	79.3	20,626 71	77.9	213,810 01	51,501 51	66.3	39,210 22	59.1	10,265 51	95.3	100,977.24
4. Special State Aid.....	1,058 23	1.3	9,704 70	9.7	3,233 69	4.2	4,057 29	15.3	18,053 91	1,440 73	1.9	3,985 80	6.0	-----	-----	5,426.53
5. Tuition received.....	2,336 94	2.9	553 98	.5	2,236 00	2.9	1,472 00	5.5	6,598 92	399 01	.5	5,003 65	7.5	386 00	3.6	5,788.66
6. Rent or sale of text-books.....	-----	-----	-----	-----	3 75	.00	-----	-----	3 75	251 98	.3	682 94	1.1	-----	-----	934 92
7. Interest on School Bonds.....	89 03	.001	103 66	.1	721 84	1.0	53 49	.2	968 02	-----	-----	160 00	.3	2 12	-----	162.12
8. Sale of School Property.....	-----	-----	345 35	.3	-----	-----	-----	-----	345 35	59 83	.08	508 98	.8	-----	-----	568.72
9. Other Receipts.....	1,033.06	1.3	3,410.55	3.4	413 90	.5	278 75	1.1	5,135 26	363 09	.5	465 66	.7	111 45	1.1	940.20
*Total.....	80,687.73	100.	101,187.08	100.	77,387.71	100.	26,488.22	100.	303,750.94	77,751.59	100.	66,314.58	100.	10,765.03	100.	154,831.25

*This total excludes money on hand June 30, 1922: temporary borrowings and sale of school bonds.

TABLE 21—Continued

PORTAGE COUNTY						WALWORTH COUNTY							
Rural Schools	%	State Graded Schools	%	Free H. S. & grades below H. S.	Total for all Schools	Rural Schools	%	State Graded Schools	%	Free H. S. & grades below H. S.	Total for all Schools		
26,406.22	19.0	2,650.40	9.4	1,304.08	4.3	30,360.70	12,186.31	9.2	1,706.24	6.0	6,805.96	3.4	20,698.51
29,583.72	21.2	2,829.44	10.1	1,382.61	4.5	33,795.77	12,763.82	9.7	1,746.27	6.2	7,126.33	3.6	21,636.42
77,893.77	56.0	19,416.01	69.0	19,001.25	62.3	116,311.03	104,160.70	78.9	22,453.87	79.7	156,495.91	78.6	283,110.48
1,567.61	1.1	1,600.00	5.7	827.98	2.7	3,995.59	1,063.10	.8	1,600.00	5.7	5,248.99	2.6	7,912.09
232.61	.2	1,572.00	5.7	7,539.50	24.7	9,344.11	17.99	.00	394.10	1.4	16,758.74	8.4	17,170.83
189.49	.1	12.22	.00	-----	-----	201.71	30.17	.00	-----	-----	493.23	.2	523.40
557.58	.4	-----	-----	351.96	1.2	909.54	47.31	.00	93.67	.3	1,417.29	.7	1,558.27
63.02	.00	-----	-----	-----	-----	63.02	112.58	.1	-----	-----	3,233.81	1.6	3,346.39
2,709.15	2.0	57.50	.2	101.79	.3	2,868.44	1,590.35	1.2	185.40	.6	1,562.20	.8	3,337.95
139,203.17	100.	28,137.57	100.	30,509.17	100.	197,850.41	131,972.83	100.	28,179.55	100.	199,142.46	100.	359,294.34

State School Support

Before proceeding further with the analysis of school income, it is well to present tables showing the various types of state support for public schools.

The common school fund was established by the sale of school lands held by the state. To this amount has been added the net proceeds of penal fines and escheated estates. Tables 22, 23, and 24 give the details of this fund.

TABLE 22

State Aid

Common School Fund

	1922
Cash in state treasury June 30	\$ 718.61
Certificates of indebtedness	1,163,700.00
Due outstanding on land sales	1,477.46
School district loans	3,886,168.67
Bonds of cities, villages and towns	211,730.00
Victory bonds	200,000.00
Loans to cities, counties, villages, and towns	55,918.45
Total	\$5,601,483.19

TABLE 23

Receipts to Principal of Common School Fund

	1922
Fines from counties	\$429,146.90
Loans paid	23,578.07
Bonds paid	12,600.00
Escheated estates	6,838.81
Dues on certificates of sale	
School district loans	442,113.06
Total	\$914,276.84

To the annual income from this permanent fund is added the proceeds from a .7 mill tax upon the assessed valuation of the state plus a \$200,000 corporation tax. In December, 1923, there was available for distribution \$3,656,049.25 from the following sources:

TABLE 24

Income from loans—common school fund	\$ 181,854.25
Interest on state certificates of indebtedness	81,459.00
Corporation tax	200,000.00
Seven-tenths mill tax	3,192,736.00
Total	\$3,656,049.25

From this the following deductions have been made:

Supplementary apportionments	\$23,801.75
Salaries and expenses of supervision teachers	215,000.00
Aid for transportation	120,000.00
Aid for first class rural school	25,000.00
Aid for districts with valuation below \$75,000	12,000.00
Aid for rural teachers	53,000.00
Net amount available for distribution	\$3,207,247.50
	\$448,801.75

This amount is distributed to the various school districts of the state, not in accordance with their needs but in proportion to the number of persons residing in the district between the ages of four and twenty. In 1923 the per capita rate was \$3.75; i. e., for each person living in the school district between the ages of four and twenty, the district received \$3.75 from the common school fund income for the support of the elementary schools. If a fund so distributed is intended to be used as an equalizing fund, then the assumption must be that the number of children to be educated has some direct relation to the ability of the district to support an adequate school system.

TABLE 25
State Aids for Education

	1921-22	1922-23	1923-24
Rural Schools			
First Class Rural Schools.....	\$38,185	\$37,393	\$42,760
Aid to Dist. (under \$75,000) Val.....	12,893	13,117	-----
Teachers in Rural Schools.....	43,452	44,809	55,696
Transportation.....	73,809	117,185	147,886
Consolidated Rural School.....	11,000	13,000	9,500
State Graded Schools.....	138,600	146,500	153,100
County Rural School Supervision and Teacher's Training			
County Training Schools.....	184,653	192,071	193,472
County Schools of Agric. & D. Ec.....	36,000	36,000	36,000
County Teachers Institutes.....	9,000	9,000	9,000
County Supervising Teachers.....	204,046	205,581	216,386
High Schools			
General Aid.....	177,821	179,847	172,486
Domestic Science.....	37,925	36,070	34,581
Manual Training.....	21,048	22,292	22,193
Commercial.....	32,245	33,677	35,366
Teacher Training.....	25,000	25,000	25,000
Winter Terms.....	500	-----	-----
Agriculture.....	8,781	7,783	7,640
Special Schools			
Day Schools for Deaf.....	-----	124,177	-----
Day Schools for Blind.....	74,551	35,063	135,769
Classes for Exceptional Children.....	4,800	6,600	15,866
Common School Fund.....	\$3,127,163	\$3,102,213	\$3,206,176

In addition to the elementary school aids indicated above the state provides out of the general fund a sum not to exceed \$200,000 as special aid to state graded schools and junior high schools on the following basis: For a graded school of the first class, \$300; for a graded school of the second class, \$200; for a junior high school one-half the cost of instruction, not to exceed \$500; in addition to this these schools receive an additional \$100 annually when special instruction in agriculture and other industrial subjects prescribed by the state superintendent and presented in an efficient manner are offered.

The state appropriates \$275,000 for the aid of high schools. It was the original intent of this act to provide for one-half the amount expended for instruction in high schools with special aid for manual arts, home economics, agriculture, and commercial work. This amount is prorated at the present time, each district high school in 1923 receiving as general high school aid \$321.54 and \$123.23 as aid each for the above named industrial subjects.

Attention is called to the fact that each high school receives the same amount regardless of wealth possible of taxation for the support of such school.

The present basis of granting state aids for education in Wisconsin is a per capita of a limited census or flat amounts for certain types of schools. The only exception to this is the provision for special aid to districts with an assessed valuation of less than \$75,000. The total distributed through this last method is less than \$15,000 annually.

TABLE 26
A Percentile Distribution of Income for Rural Schools 1922-23

	All cities	All rural	Bayfield rural	Door rural	Portage cities	Walworth rural
State school apportionment.....	6.6	13.4	9.9	14.7	19.	9.2
Special State Aid.....	1.3	1.2	1.3	1.9	1.1	.8
County Supervisor's taxes.....	7.2	14.7	11.3	15.8	21.2	9.7
Local Taxes.....	79.7	68.2	73.2	66.3	56.	78.9
Tuition.....	2.8	.7	2.9	.5	.2	-----
Textbook receipts.....	.8	.1	-----	.3	.1	-----
Interest.....	.1	.2	.01	-----	.4	.1
Other receipts.....	1.5	1.4	1.3	.5	2.0	1.2

Table 26 presents a percentile distribution of the income for rural schools of the state and of the four counties under consideration. A column showing the percentile distribution of city school income is included for comparison. There is a marked contrast between the percentage of state support to total income of city and rural schools. This is due to the larger amounts raised for education by cities and the richer educational opportunities offered by them. Walworth rural schools most nearly approximate the cities in this respect. It is interesting to compare this table with one showing per pupil costs in the various counties.

TABLE 27
A Percentile Distribution of Income for State Graded Schools, 1922

	All cities	All rural	All state graded	Bayfield state graded	Door state graded	Portage state graded	Walworth state graded
State school apportionment.....	6.6	13.4	8.7	5.4	9.9	9.4	6.0
Special State Aid.....	1.3	1.2	4.3	9.7	6.0	5.7	5.7
County supervisor's taxes.....	7.2	14.7	8.9	8.7	14.6	10.1	6.2
Local taxes.....	79.7	68.2	69.5	71.9	59.1	69.0	79.7
Tuition.....	2.8	.7	1.8	.5	7.5	5.7	1.4
Textbook receipts.....	.8	.1	.3	-----	1.1	-----	-----
Interest.....	.1	.2	.4	.1	.3	-----	.3
Other receipts.....	1.5	1.4	6.2	3.7	1.5	.2	.6

Table 27 presents the percentile distribution of income for state graded schools of the state and of the four counties being studied. For these schools the percentage of special state aids is higher than for city or rural schools. The increase in the local tax indicates a higher expenditure for school purposes. The special counties being studied are not uniform in their distribution of incomes. The state graded schools of Door county raise by local taxation a smaller percentage of their total income than do the rural schools of the state. On the other hand, their income from tuition increases materially.

TABLE 28

A Percentile Distribution of Sources of Income for Free High Schools and Grades Under Jurisdiction of County Superintendent

	All cities	All rural	All state graded	Free high schools	Bayfield high schools	Door high schools	Portage high schools	Walworth high schools
State school apportionment	6.6	13.4	8.7	4.9	5.8		4.3	3.4
Special State Aid	1.3	1.2	4.3	3.1	4.2		2.7	2.6
County Supervisor's taxes	7.2	14.7	8.9	5.4	6.3		4.5	3.6
Local taxes	79.7	68.2	69.5	74.1	79.3	95.3	62.3	78.6
Tuition	2.8	.7	1.8	10.2	2.9		24.7	8.4
Textbook receipts	.8	.1	.3	.5				.2
Interest	.1	.2	.4	.2	1.0		1.2	.7
Other receipts	1.5	1.4	6.2	1.6	.5		.3	2.4

Table 28 is similar to the preceding table except that it presents the distribution of income for free high schools and grades. These schools are quite similar to city schools, except that they are under the jurisdiction of the county superintendent. The special state aids for these schools represents a higher percentage of the total income than in other schools. These state aids are described in table 25. The income for tuition for Portage county free high schools represents almost one quarter of their total income. On the other hand, this source of income for the Bayfield county free high schools is negligible.

Table 29 presents a condensed summary of the revenue receipts of the various types of schools in the four counties being studied. If the county supervisors' tax is added to the local tax, as it should be, it will be seen that the cities raised locally 87.5% of their total school income, whereas the village schools in the county raise 78.3% of their total income. The rural schools raise locally the following percentages:

Bayfield	84.5	Portage	77.2
Door	82.1	Walworth	88.6

The state graded schools are distributed as follows:

Bayfield	80.6	Portage	79.1
Door	73.7	Walworth	85.9

The distribution of local support for district high schools and grades is as follows:

Bayfield	85.6	Portage	66.8
		Walworth	82.2

Door county has no district free high schools. In every instance Portage county raises a smaller proportion locally than do the other counties being studied.

TABLE 29
Summary Table of Revenue Receipts

	Cities	Counties	BAYFIELD COUNTY				DOOR COUNTY			PORTAGE COUNTY			WALWORTH COUNTY		
	All cities	All counties	Rural	St. gr.	H. S. & gr.	Union H. S.	Rural	St. gr.	Union H. S.	Rural	St. gr.	H. S. & gr.	Rural	St. gr.	H. S. & gr.
% local tax is of total revenue receipts.....	79.7	70.3	73.2	71.9	79.3	77.9	66.3	59.1	95.3	56.0	69.0	62.3	78.9	79.7	78.6
% county supervisor tax is of total revenue receipts	7.2	10.0	11.3	8.7	6.3	-----	15.8	14.6	-----	21.2	10.1	4.5	9.7	6.2	3.6
% state aid is of total revenue receipts.....	7.8	12.3	11.2	15.1	10.0	15.3	16.6	15.9	-----	20.1	15.1	7.0	10.0	11.7	6.0

Tables 30, 31, 32, and 33 show the relation of the school tax to the total tax levied and to each other tax. The tables show how many cents of each tax dollar go for each governmental activity. In Bayfield county 43 cents of each tax dollar is for school support, 26 cents for other local activities, 26 cents for county support, and 5 cents for state support. In Door county 28 cents of the tax dollar is used for local school support, while in Portage county 40 cents of the tax dollar goes for local schools.

TABLE 30

Comparative Distribution of Taxes in Bayfield County on the Basis of One Dollar Tax Based on Taxes Due January, 1924

Towns	State	County	Local	School	Total
Barksdale.....	.03	.35	.09	.49	1.00
Barnes.....	.05	.33	.40	.21	1.00
Bayfield.....	.05	.26	.23	.46	1.00
Bayview.....	.05	.26	.41	.28	1.00
Bell.....	.04	.22	.24	.50	1.00
Cable.....	.05	.29	.19	.47	1.00
Clover.....	.03	.20	.40	.37	1.00
Drummond.....	.07	.38	.08	.47	1.00
Eileen.....	.05	.32	.18	.45	1.00
Hughes.....	.04	.25	.19	.52	1.00
Iron River.....	.03	.15	.38	.44	1.00
Kelly.....	.05	.28	.26	.41	1.00
Keystone.....	.03	.19	.23	.55	1.00
Lincoln.....	.04	.25	.43	.28	1.00
Mason.....	.04	.24	.26	.46	1.00
Namekagon.....	.05	.27	.44	.24	1.00
Orienta.....	.03	.35	.27	.31	1.00
Oulu.....	.05	.29	.32	.34	1.00
Pilsen.....	.03	.20	.22	.55	1.00
Port Wing.....	.05	.28	.21	.46	1.00
Pratt.....	.05	.31	.22	.42	1.00
Russell.....	.05	.28	.31	.36	1.00
Tripp.....	.07	.37	.21	.35	1.00
Washburn.....	.05	.29	.27	.39	1.00
Average.....	.05	.28	.25	.42	1.00
Bayfield county.....	.03	.19	.37	.41	1.00
Cable village.....	.05	.30	.14	.51	1.00
Washburn County.....	.03	.17	.29	.51	1.00
Average Total—city and village.....	.03	.18	.30	.49	1.00
Average Total county.....	.05	.26	.26	.43	1.00

TABLE 31

Comparative Distribution of Taxes in Door County on the Basis of One Dollar Tax Based on Taxes Due January, 1924

	State Tax	State Special Charges	State Trust Funds	Free High School Tuition	County School Tax	Town, Vil. & City Local Sch. Tax	Town & Vil. Local Highway Tax	County Highway Tax	Town, Vil. & City Gen. Local Tax	County General Tax	County Officers Salary Tax	Special Local Tax City	Income Tax	Total
Towns														
Baileys Harbor.....	.05	.02	.07	.05	.06	.25	.15	.08	.11	.13	.03			1.00
Brussels.....	.07	.02	.03	.04	.05	.23	.14	.09	.13	.17	.03			1.00
Clay Banks.....	.08	.03	.02	.05	.05	.18	.18	.11	.07	.20	.03			1.00
Egg Harbor.....	.06	.02	.05	.00	.05	.38	.12	.09	.05	.15	.03			1.00
Forestville.....	.07	.02	.00	.05	.05	.22	.17	.10	.11	.17	.04			1.00
Gardner.....	.08	.02	.00	.04	.05	.22	.16	.12	.06	.21	.04			1.00
Gibraltar.....	.05	.02	.06	.00	.04	.46	.11	.07	.03	.13	.03			1.00
Jacksonport.....	.08	.02	.00	.03	.08	.20	.17	.11	.07	.20	.04			1.00
Liberty Grove.....	.06	.02	.13	.03	.06	.28	.09	.09	.07	.14	.03			1.00
Nasewaunee.....	.07	.03	.05	.03	.05	.19	.06	.09	.21	.18	.04			1.00
Sevastopol.....	.06	.02	.05	.05	.05	.27	.17	.09	.05	.15	.03			1.00
Sturgeon Bay.....	.08	.02	.02	.09	.05	.22	.16	.11	.02	.19	.04		0.1	1.00
Union.....	.08	.03	.02	.01	.07	.15	.23	.11	.04	.21	.05			1.00
Washington.....	.05	.02	.04	.00	.07	.37	.16	.07	.09	.11	.02			1.00
Villages														
Ephraim.....	.05	.02	.02	.00	.03	.40	.12	.07	.11	.13	.03		.02	1.00
Sister Bay.....	.06	.02	.04	.00	.06	.35	.06	.08	.15	.14	.03		.01	1.00
City														
Sturgeon Bay.....	.02	.01	.01	.00	.03	.27	.00	.03	.43	.06	.01	.07	.06	1.00
AVERAGE COUNTY.....	.06	.02	.04	.04	.06	.28	.13	.09	.09	.15	.03		.01	1.00

TABLE 32

Comparative Distribution of Taxes in Portage County on the Basis of One Dollar Tax Based on Taxes Due January, 1924

	State taxes	County taxes (gen)	Town & village taxes (gen)	Highway taxes	School taxes	Salaries county officers	Total
Stevens Point Towns and Villages							
Alban.....	.08	.19	.12	.26	.32	.03	1.00
Almond.....	.07	.15	.14	.18	.43	.03	1.00
Amherst.....	.07	.12	.27	.12	.40	.02	1.00
Belmont.....	.08	.15	.08	.25	.41	.03	1.00
Buena Vista.....	.09	.17	.19	.10	.42	.03	1.00
Carson.....	.08	.13	.12	.22	.41	.04	1.00
Dewey.....	.06	.11	.32	.12	.37	.02	1.00
Eau Pleine.....	.08	.15	.24	.07	.43	.03	1.00
Grant.....	.07	.13	.22	.20	.36	.02	1.00
Hull.....	.09	.16	.33	.06	.33	.03	1.00
Lanark.....	.07	.13	.15	.54	.29	.02	1.00
Linwood.....	.05	.09	.20	.22	.42	.02	1.00
New Hope.....	.10	.18	.07	.31	.30	.04	1.00
Pine Grove.....	.05	.08	.22	.09	.54	.02	1.00
Plover.....	.11	.20	.11	.21	.33	.04	1.00
Sharon.....	.08	.15	.12	.35	.27	.03	1.00
Stockton.....	.09	.16	.08	.29	.35	.03	1.00
Villages							
Almond.....	.04	.07	.25	.04	.58	.02	1.00
Amherst.....	.03	.06	.26	.02	.62	.01	1.00
Amherst Jet.....	.05	.09	.53	.04	.27	.02	1.00
Junction City.....	.06	.10	.22	.05	.55	.02	1.00
Nelsonville.....	.05	.10	.43	.04	.36	.02	1.00
Plover.....	.03	.06	.31	.16	.43	.01	1.00
Rosholt.....	.05	.08	.28	.04	.53	.02	1.00
City							
Stevens Point.....	.03	.06	.53	.02	.35	.01	1.00
Averages for County.....	.07	.12	.23	.15	.40	.03	1.00

TABLE 33

Comparative Distribution of Taxes in Walworth County on the Basis of One Dollar Tax Based on Taxes Due January, 1924

Towns, Cities & Villages	State taxes	County taxes	Town, city & village taxes	Highway taxes	School taxes	Salaries county officers	Total
Bloomfield.....	.08	.09	.31	.26	.24	.02	1.00
Darien.....	.08	.09	.20	.25	.36	.02	1.00
Delavan.....	.09	.10	.14	.28	.37	.02	1.00
East Troy.....	.08	.09	.24	.27	.30	.02	1.00
Geneva.....	.07	.08	.28	.25	.30	.02	1.00
LaFayette.....	.09	.10	.24	.29	.25	.03	1.00
La Grange.....	.10	.12	.18	.34	.24	.02	1.00
Linn.....	.08	.09	.18	.27	.36	.02	1.00
Lyons.....	.09	.10	.25	.28	.26	.02	1.00
Richmond.....	.10	.11	.16	.22	.28	.03	1.00
Sharon.....	.08	.08	.24	.25	.33	.02	1.00
Spring Prairie.....	.09	.10	.20	.29	.30	.02	1.00
Sugar Creek.....	.09	.10	.23	.29	.26	.03	1.00
Troy.....	.09	.11	.25	.30	.23	.02	1.00
Walworth.....	.08	.09	.23	.25	.33	.02	1.00
Whitewater.....	.09	.10	.20	.29	.30	.02	1.00
Delavan—city.....	.05	.05	.42	.14	.33	.01	1.00
East Troy—village.....	.05	.06	.33	.16	.39	.01	1.00
Elkhorn—city.....	.05	.05	.37	.14	.38	.01	1.00
Genoa Jet.—village.....	.04	.05	.32	.13	.45	.01	1.00
Lake Geneva—city.....	.05	.05	.39	.13	.37	.01	1.00
Sharon—village.....	.04	.04	.33	.13	.45	.01	1.00
Walworth—village.....	.04	.04	.42	.12	.37	.01	1.00
Whitewater—city.....	.04	.05	.41	.14	.35	.01	1.00
Williams Bay—village.....	.04	.04	.31	.12	.48	.01	1.00
Average for county.....	.07	.07	.30	.21	.33	.02	1.00

CHAPTER V

TAXABLE WEALTH SUPPORTING PUBLIC EDUCATION

Any discussion of school costs or school income must take into consideration the real taxable wealth of a district for the support of public education. Our present method of distributing the state common school fund income is based upon the number of children on the school census between the ages of 4 and 20, regardless of the number actually enrolled or in attendance in the public schools, and regardless of the taxable wealth of the community.

The data presented in this chapter show the wealth of the districts in the four counties being studied as compared to the wealth of the remaining counties of the state. The tables presented show this wealth as based upon the school census, school enrollment, school taxes, and the schoolroom unit.

PLATE 2

Wealth Back of Each Child on the Census

1923

Scale in
Thousand
Dollars

15 & Over

14—14.9

13—13.9

12—12.9

11—11.9

10—10.9

9—9.9

8—8.9

7—7.9

6—6.9

5—5.9

4—4.9

3—3.9

2—2.9

1—1.9

Less than—1

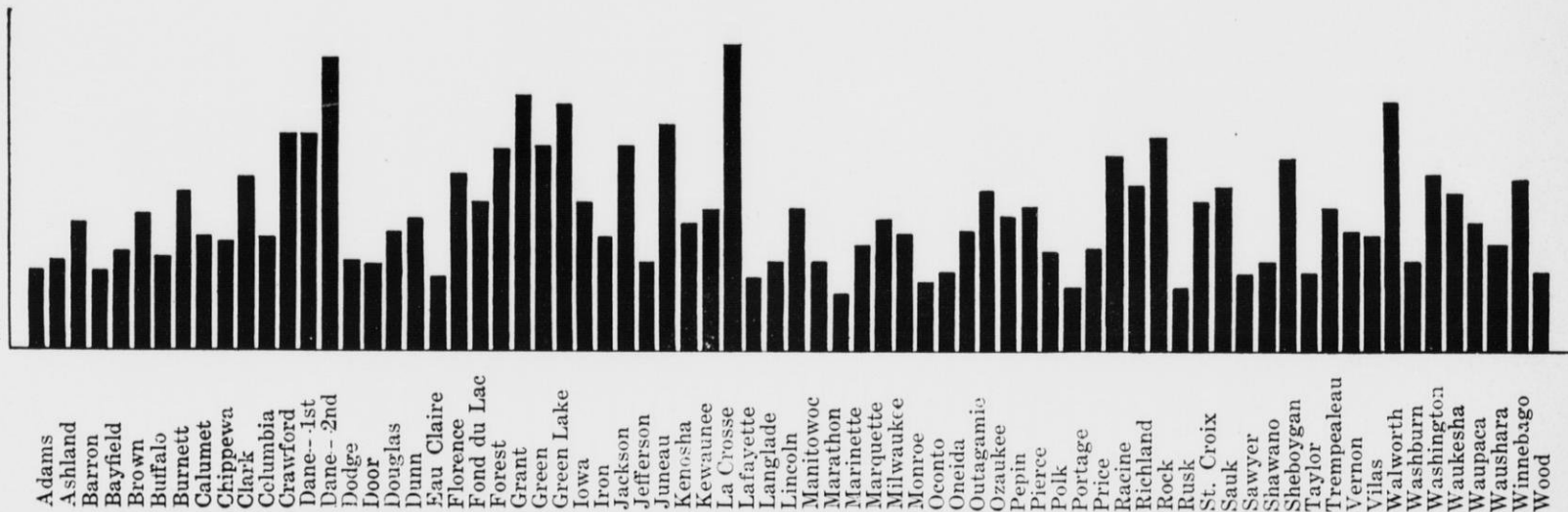
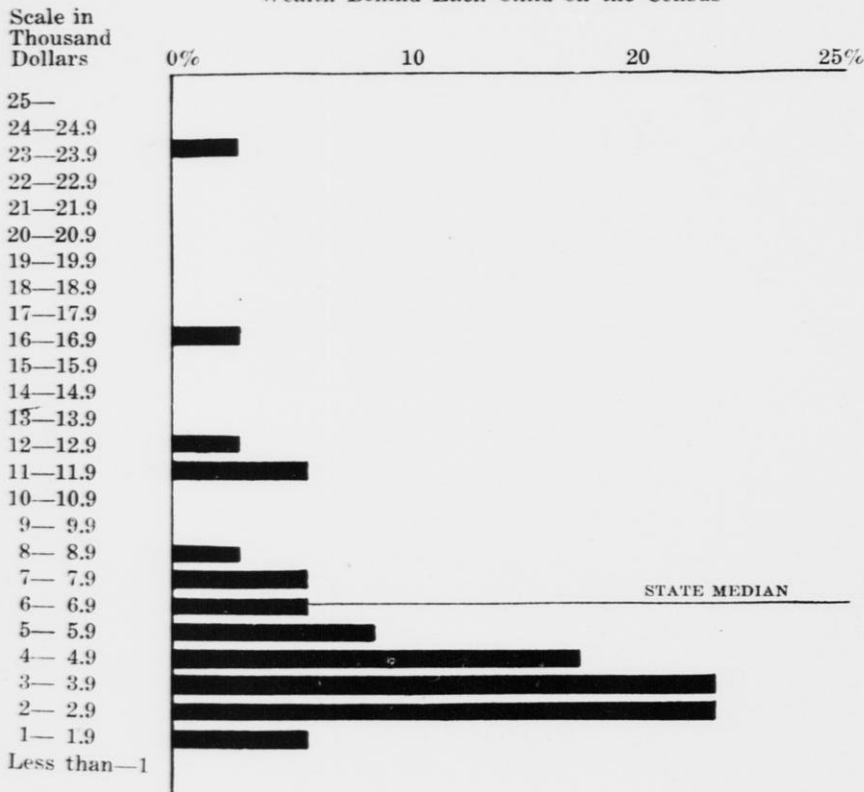


PLATE 3

BAYFIELD COUNTY

Wealth Behind Each Child on the Census

**Wealth based on the school census**

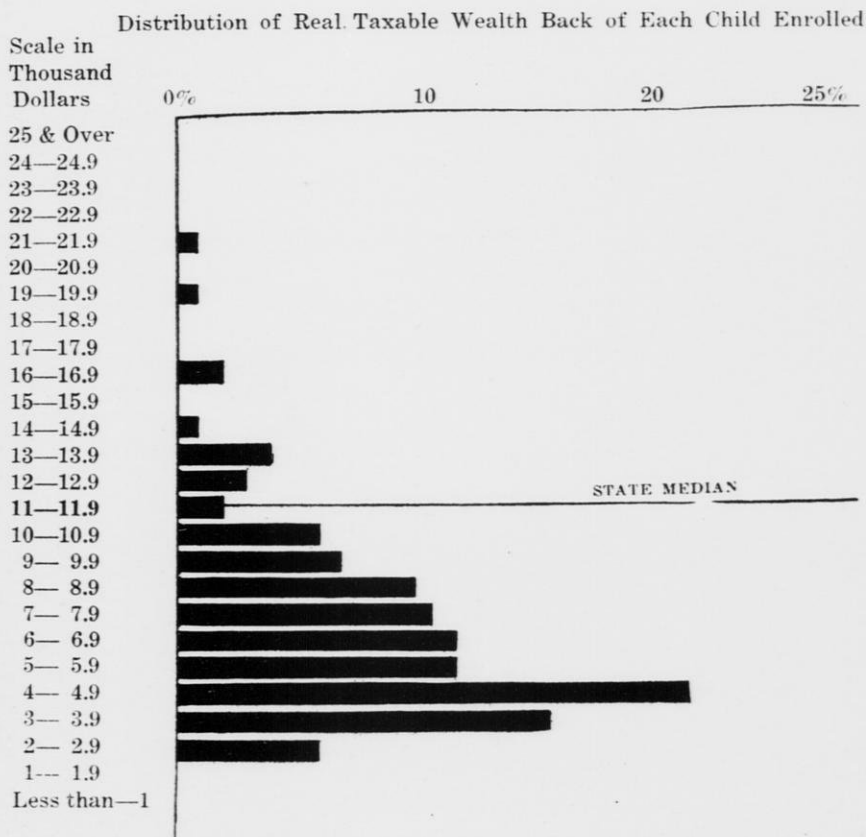
A study has been made to determine the taxable wealth back of each child on the school census for every common school district in the state. In order to make comparisons between districts and between counties valid, the assessed valuation of each district was converted into a true valuation by using the ratios of assessed to true valuations as determined by data collected by the assessors of income and the state tax commission. All valuations used in this report are true or sales valuations and not assessed valuations.

Table 15 presents a distribution of the wealth behind each child on the school census for the entire state. The median wealth as shown on this table is \$6,441. The median wealth back of each child on the school census in Bayfield county is \$3,900; in Door county, \$4,200; in Portage county, \$3,000; and in Walworth county, \$11,800. Three of these counties

fall below the median for the state and one is far above. These facts are shown graphically in plate 2. The table and its accompanying plate furnish indisputable evidence that the present method of distributing our state school fund does not furnish adequate financial support for all of the common school districts without excessive taxation in the poorer districts. Bayfield, Door, and Portage counties cannot do for their children in an educational way what 36 other counties of the state can do. Walworth county, relatively speaking, is in an excellent position to provide proper educational opportunities for its children. It is to be noted, however, that table 15 is based upon the number of children on the school census and not upon the number actually enrolled in school.

PLATE 5

PORTAGE COUNTY



Horizontal scale represents percentage of districts in relation to total number in the county.

Wealth back of each child enrolled in school

Table 16 presents a distribution of the real taxable wealth back of the children enrolled in school for each county in the state. The median wealth is \$11,477. Walworth county with \$22,500 of wealth back of each child enrolled in school has almost double the median for the state. Bayfield county with \$7,500, Door county with \$7,400, and Portage county with \$6,100, fall into the lower twenty-five percent of the state. Plate 4 presents these facts graphically and emphasizes the relatively meagre financial basis for education in Door, Portage, and Bayfield counties.

Real taxable wealth back of each elementary classroom

Another basis for the comparison of the financial ability of the counties to support public education is the real taxable wealth back of each elementary classroom unit. The elementary classroom is a reasonably accurate unit for comparing school expenditures. It is a much fairer index than the number of pupils enrolled. In the school year 1922-23 more than 3,700 of our rural schools enrolled less than 25 pupils. Nevertheless the teachers' salaries for these small schools were equal to those of teachers in classrooms enrolling from 25 to 50 pupils. Each of these schoolroom units employed but one teacher whose salary represented almost three-fourths of the total cost of the school.

Table 17 shows the wealth back of each elementary classroom unit for each county in the state distributed by school districts. The median for the state, regardless of counties, is \$271,392. Twenty-five percent of the districts have less than \$180,000 of real taxable wealth back of each elementary teacher employed and 25 percent have more than \$350,000. Bayfield and Portage counties fall in the lower group, Door is in the median group, although somewhat below the median for the state, and Walworth county is in the upper 25 percent with a median valuation of \$372,000 for each elementary teacher employed. A graphic presentation of this table is given in plate 6.

Real taxable wealth back of each dollar levied for schools

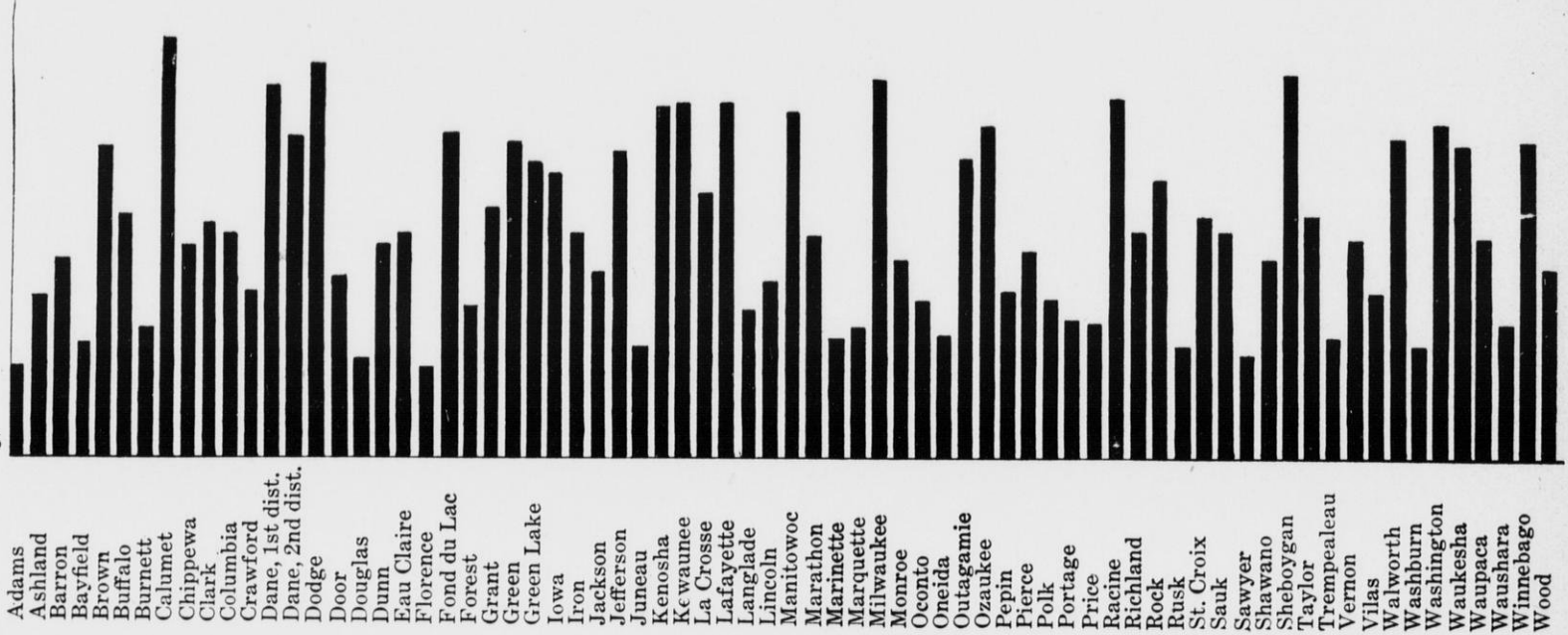
A fourth method by which the taxable wealth of communities may be compared is to evaluate such wealth in terms of the tax dollar for school purposes. It is obvious, of course, that those districts with a large "per capita pupil enrollment" wealth need not fix an excessive school tax rate in order to maintain schools of the same standard as those maintained by the districts with a low per capita wealth. Other factors besides wealth enter into school tax levies. Most important among these is the pride of the community in maintaining a good school. This is illustrated by a certain district with a true valuation below \$75,000 which raised \$1,000 for school purposes, by tax levy, while another district with a true valuation of \$780,000 raised \$500 for this purpose the same year.

PLATE 6

Wealth Behind Each Teacher

Scale in
Twenty-five
Thousand
Dollars

500—
475—499
450—474
425—449
400—424
375—399
350—374
325—349
300—324
275—299
250—274
225—249
200—224
175—199
150—174
125—149
100—124
75—99
50—74
25—49
less than—25



On the other hand, the reverse is often true and encouraged under our present statute law. Section 40.135 provides for state aid to districts having an assessed valuation of \$75,000 or less for each one-room rural school maintained. This aid is based upon the district making a minimum tax levy of 5 mills. The law as now worded places a premium upon districts with a low assessed valuation and encourages a low school tax levy. The statute referred to provides that after deducting the sum of a 5 mill tax levy and the state and county common school aid from the amount paid out for teachers' salaries at a minimum legal rate for an 8-month school year, the state will pay the balance. This aid is limited to districts maintaining one or more one room rural schools. It encourages the maintenance of several one room rural schools in the district instead of a two or three department graded school.

The facts concerning local tax levies in relation to the wealth of school districts are shown in Table 18 and the accompanying Plate 7. Table 13 shows that Douglas county levies more in proportion to its wealth than any other county in the state. This county is followed closely by Forest, Oneida, Florence, Sawyer, and Marinette counties. Those counties levying least in proportion to taxable wealth are Calumet, Dodge, Jefferson, Lafayette, Sheboygan, and Trempealeau. The range is from \$86 of wealth back of each dollar levied to \$660, a range of over 700 percent. Such a wide range is due to a number of factors. Among these are low ratio of public school enrollment to school census, density of population, improved farm regions, diversified farming, favorable school attitude, etc.

The median wealth back of each dollar of tax levied for school purposes is \$279. Bayfield county has \$145 back of each school tax dollar; Door, \$281; Portage, \$296, and Walworth county, \$379. This places Bayfield county among the lower 25 percent, Door and Portage counties in the middle 50 percent, and Walworth county in the upper 25 percent.

CHAPTER VI

FINDINGS OF THE REPORT

1. The ratio of average daily attendance to enrollment increases with the enrichment of educational offering. The state graded school maintains a higher percentage of attendance than the rural school; the village graded school and high school maintain a higher percentage of attendance than the state graded school, etc.
2. Rural school attendance and geographic location have a very close relation. The portion of the state which has been settled longest is the most conservative, with more one room rural schools, smaller enrollment per school, fewer state graded schools, and fewer consolidated schools.
3. In the light of the educational service rendered, the one room rural school is the most expensive educational institution maintained in the state. The per capita average daily attendance costs of rural schools in the four counties studied approach so closely to the costs of those types of schools offering broader educational opportunities that it is evident that the additional educational investment required for state graded schools and high schools is wisely made.
4. Great inequalities in the taxable wealth back of education exist in Wisconsin. Of the four counties studied, Bayfield county has about as much taxable wealth back of each child on the school census as has the most wealthy county. Since our present common school fund is distributed on a basis of the number of children between the ages of four and twenty years in a community, and since it is evident that there is no relation between the number of children to be educated and the wealth of a community, a different basis for the distribution of state school funds should be adopted.
5. The percentage of school income derived from state funds is very small. The county supervisors' tax is a local school tax levied by the county board but raised in the town or city and returned to it. More than 80% of the income for public education is derived by direct local taxation. Better educational opportunity and relief from excessive school taxes can come only by a redistribution of percentages of taxes coming from various sources. The state should step in and assume a large share (probably 80 percent) of the cost of public education.

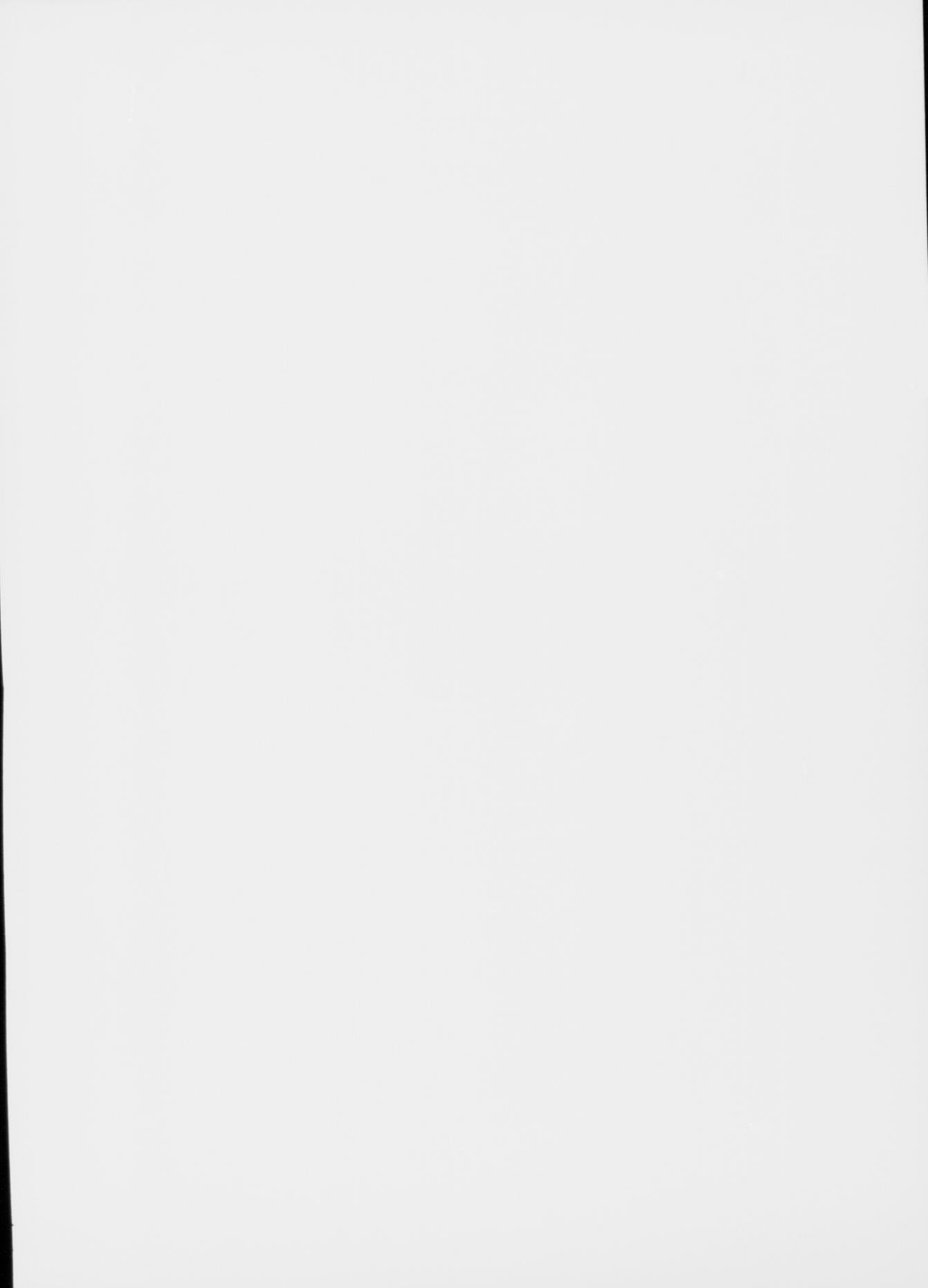
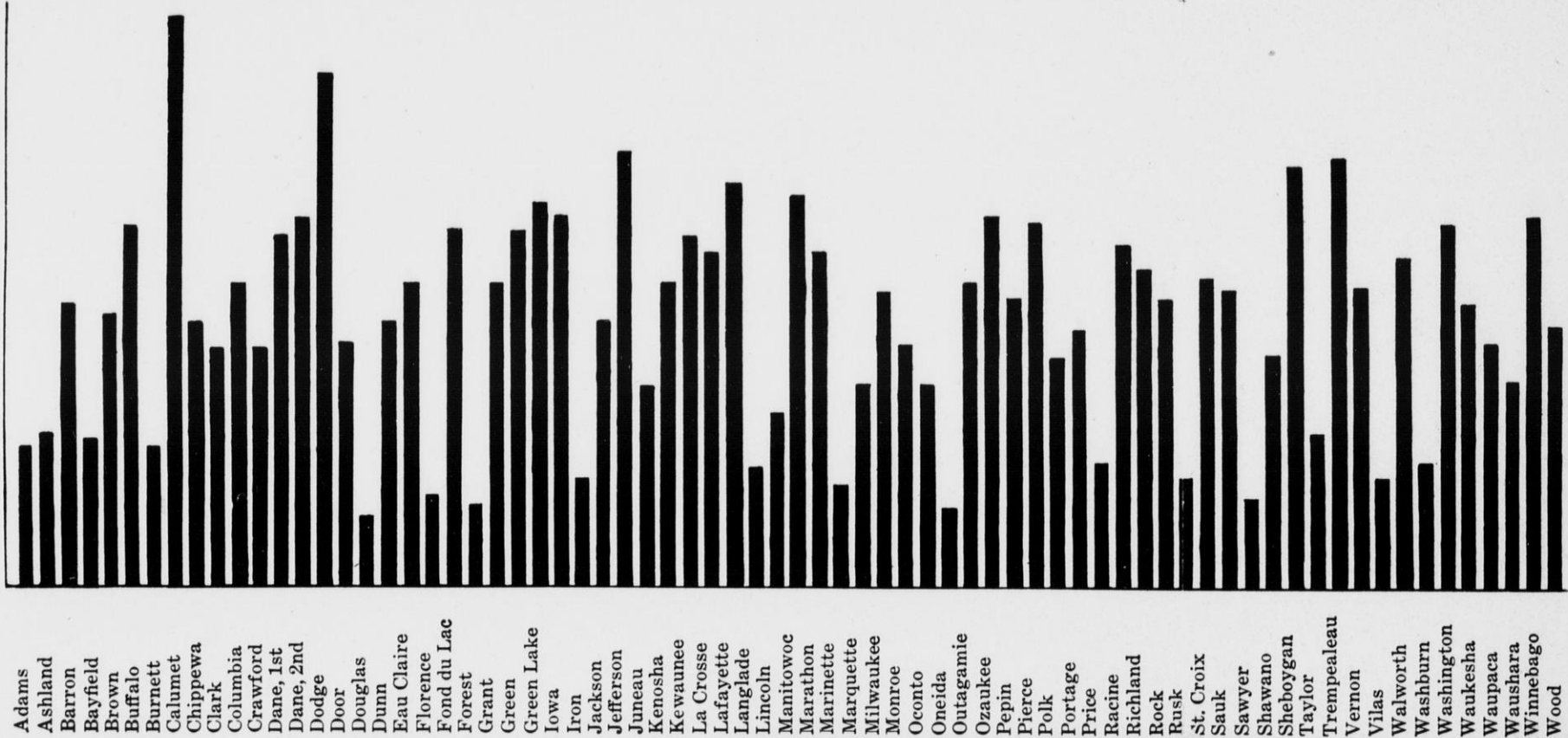


PLATE 7

Wealth Behind Each Dollar Levied

Scale in
Twenty-five
Dollars

675—
650—674
625—649
600—624
575—599
550—574
525—549
500—524
475—499
450—474
425—449
400—424
375—399
350—374
325—349
300—324
275—299
250—274
225—249
200—224
175—199
150—174
125—149
100—124
75—99
50—74
25—49
Less than—25



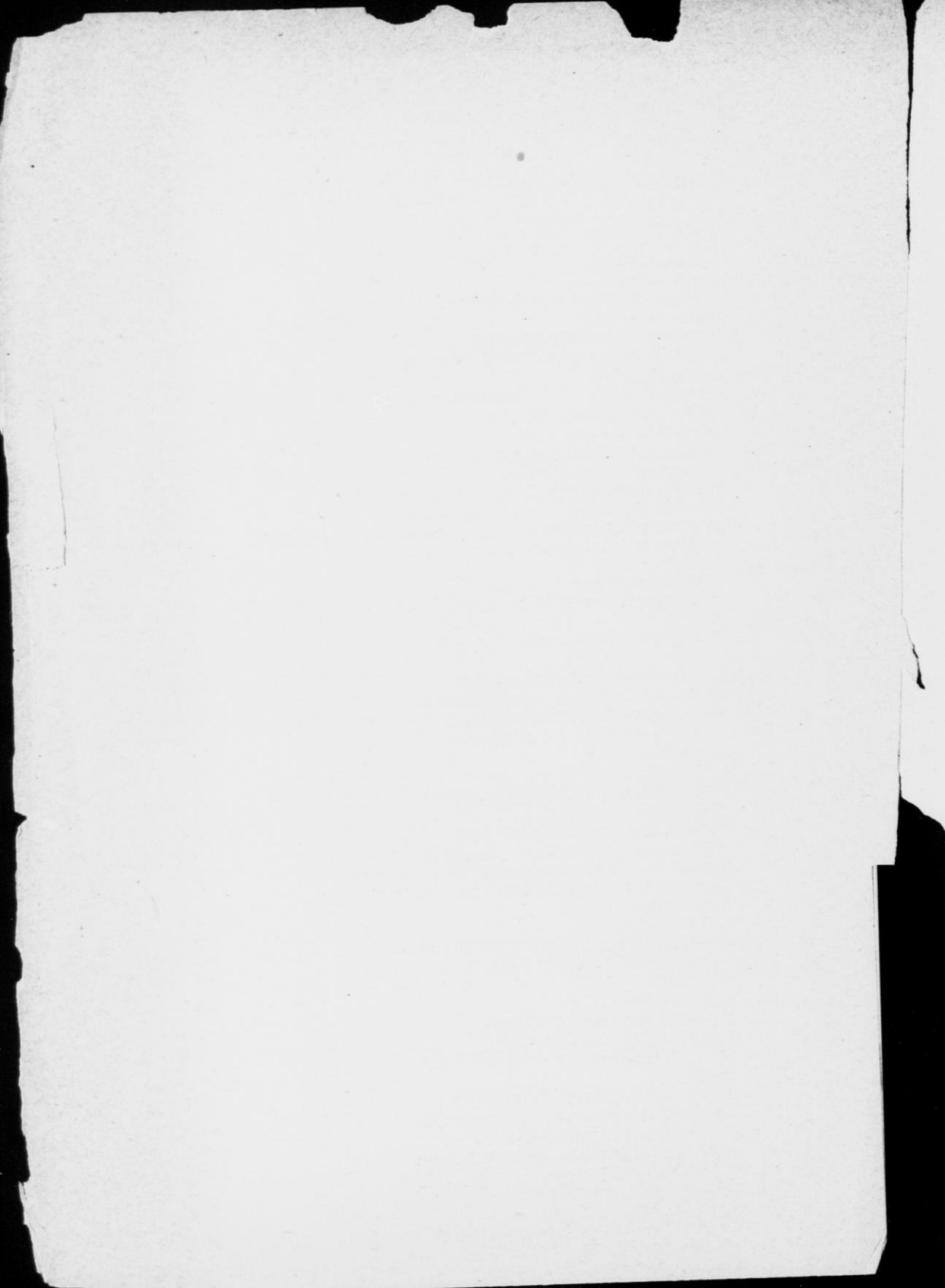
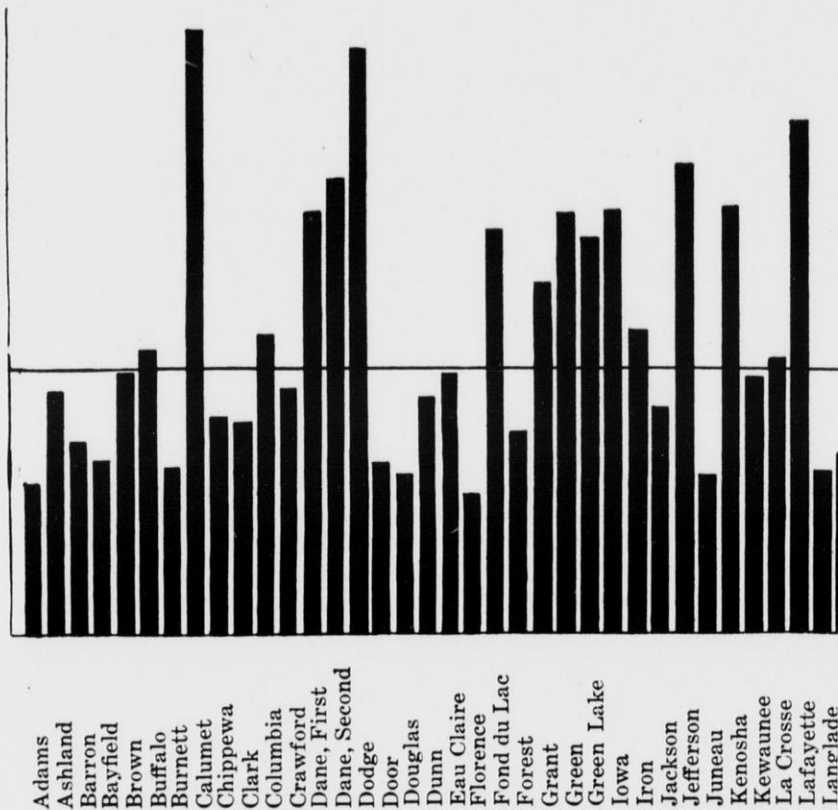


PLATE 4

Wealth Behind Each Chi¹

Scale in
Thousand
Dollars

26—
25—25.9
24—24.9
23—23.9
22—22.9
21—21.9
20—20.9
19—19.9
18—18.9
17—17.9
16—16.9
15—15.9
14—14.9
13—13.9
12—12.9
11—11.9
10—10.9
9—9.9
8—8.9
7—7.9
6—6.9
5—5.9
4—4.9
3—3.9
2—2.9
1—1.9
Less than—1



* Price and Washington Counties not included.

TABLE 17.—WEALTH BEHIND EA

Scale in Twenty-five Thousand Dollars	Total	Count																																												
		Adams	Ashland	Barron	Bayfield	Brown	Buffalo	Burnett	Calumet	Chippewa	Clark	Columbia	Crawford	Dane, 1st Dist.	Second Dist.	Dodge	Door	Douglas	Dunn	Eau Claire	Florence	Fond du Lac	Forest	Grant	Green	Green Lake	Iowa	Iron	Jackson	Jefferson	Juneau	Kenosha	Kewaunee	La Crosse	Lafayette	Langlade	Lincoln	Manitowoc								
Less than 25	5	86	30	141	38	88	84	73	66	134	159	139	101	124	123	174	49	49	137	83	11	152	17	203	125	66	130	8	99	108	118	54	57	68	120	69	68	100								
25-49	35	6		1				1					1						1																											
50-74	126	14	2	4	2								3						7																											
75-99	267	17	2	3	12	1		12		5	2		4	1					2																											
100-124	334	19	3	6	4	1	2	13		2	8		7						6																											
125-149	409	9	3	12	4	2	6	11		11	8		10		1				1																											
150-174	431	3	4	12		3	6	7		6	9		12						1																											
175-199	438	5	5	7	5	4	5	8		20	13		9		1				2																											
200-224	454	5	2	9	1	5	7	6		15	16		10		7				2																											
225-249	487	2	2	14	1	5	11	4		11	14		10		5				3																											
250-274	449	1		13	2	5	6	3		4	9		14		4				2																											
275-299	390		1	13	1	4	6	2		3	11		12		5				3																											
300-324	393			8	2	7	10	1		10	14		9		4				1																											
325-349	372		2	6		6	4	1		6	10		8		1				6																											
350-374	362	2		7		9	4	1		3	8		2		11				7																											
375-399	264	1	1	7	1	4	4			6	5		8		4				7																											
400-424	274	1	1	4		3	2	1		2	10		7		6				6																											
425-449	250		2	2	1	3	2			2	1		7		14				7																											
450-474	186		6	1	1	4				2	6		3		12				2																											
475-499	166		1	1	1	4				6	4		4		21				10																											
500-524	172			1		4	1			2			3		4				11																											
525-549	78		1	1		3				2			1		1				9																											
550-574	83		1	1		3	1			4	1		2		3				6																											
575-599	62		2	1	1	4	2			2	3		3		2				6																											
600-624	48					1				2	2		2		4				6																											
625-649	42									3			1		3				5																											
650-674	40					2				4			1		3				5																											
675-699	36			1		1	1						2		5				5																											
700-724	23					1							1		1				2																											
725-749	24									2			1		1				1																											
750-774	16	1		1		1							1		1				2																											
775-799	13												1		1				1																											
800-824	12												1		3				1																											
825-849	13					1							1		1				1																											
850-874	8									1			1		1				1																											
875-899	6												1		2				2																											
900-924	8									1			1		1				1																											
925-949	7									1			1		1				1																											
950-974	6												1		1				1																											
975-999	5												1		1				1																											
1,000 & over	10												1		1				1																											
Lower Quartile	179,623	139,000	76,400	262,500	100,000	338,500	230,700	168,000	250,000	89,000	488,500	361,100	255,000	350,000	280,000	207,000	275,000	151,300	105,000	633,000	483,000	358,000	325,000	244,800	200,000	328,000	272,200	177,000	400,000	264,000	212,500	335,000	195,300	160,000	550,000	428,500	363,000	475,000	373,000	340,000	600,000	460,700	373,000	225,200	210,500	175,000
Median	271,492	107,000	107,000	187,500	187,500	230,700	230,700	168,000	250,000	89,000	488,500	361,100	255,000	350,000	280,000	207,000	275,000	151,300	105,000	633,000	483,000	358,000	325,000	244,800	200,000	328,000	272,200	177,000	400,000	264,000	212,500	335,000	195,300	160,000	550,000	428,500	363,000	475,000	373,000	340,000	600,000	460,700	373,000	225,200	210,500	175,000
Upper Quartile	357,941	139,000	139,000	262,500	262,500	338,500	338,500	168,000	250,000	89,000	488,500	488,500	255,000	350,000	280,000	207,000	275,000	151,300	105,000	633,000	633,000	358,000	3																							

TABLE 16—WEALTH BEHIND EACH CHILD ENROLLED

15,200	11,200	7,200	84	Eau Claire
8,000	6,000	4,000	12	Florence
24,800	17,400	13,700	153	Fond du Lac
11,000	8,700	5,000	17	Forest
25,800	15,000	10,500	200	Grant
25,100	18,200	13,500	115	Green
29,000	17,000	11,300	66	Green Lake
27,000	18,300	10,900	123	Iowa
35,500	13,000	7,000	7	Iron
17,000	9,700	6,200	99	Jackson
27,300	20,300	15,000	103	Jefferson
11,300	6,800	4,100	108	Juneau
27,700	18,400	14,400	52	Kenosha
14,200	11,000	8,300	58	Kewaunee
15,300	11,800	9,100	68	La Crosse
29,300	22,000	15,400	105	Lafayette
10,500	7,000	3,800	77	Langlade
10,500	7,800	5,500	67	Lincoln
21,400	15,100	10,700	105	Manitowoc
11,700	8,000	6,100	190	Marathon
5,500	4,500	3,200	78	Marquette
11,000	8,400	7,000	53	Marquette
19,000	13,300	10,000	60	Milwaukee
13,000	9,500	5,300	137	Monroe
8,000	5,700	4,300	102	Oconto
8,000	6,200	5,000	28	Oneida
18,500	11,300	7,300	122	Outagamie
22,000	16,400	13,000	55	Ozaukee
15,000	11,600	7,200	39	Pepin
16,200	11,900	8,100	106	Pierce
10,700	7,900	6,000	121	Polk
8,300	6,100	4,100	116	Portage
				Price
28,000	19,000	13,700	68	Racine
14,900	11,900	9,100	116	Richland
21,500	17,200	12,100	141	Rock
10,800	5,800	3,500	85	Rusk
18,600	12,300	9,200	129	St. Croix
20,000	13,100	9,300	150	Sauk
10,700	6,000	4,000	39	Sawyer
9,300	6,500	4,500	121	Shawano
23,700	19,800	15,600	100	Sheboygan
9,300	6,100	4,800	84	Taylor
14,000	11,000	7,300	103	Trempealeau
14,000	10,300	7,600	110	Vernon
9,500	6,000	3,200	20	Vilas
31,500	22,500	15,700	107	Walworth
9,600	6,900	4,200	69	Washington
20,400	15,000	10,300	97	Waukesha
16,200	11,600	8,400	129	Waupaca
11,700	8,000	6,200	95	Waushara
17,800	14,300	11,600	92	Winnebago
11,200	7,900	5,600	103	Wood

Scale in Thousand Dollars	Total	Adams	Ashland	Barron	Bayfield	Brown	Buffalo	Burnett	Calumet	Chippewa	Clark	Columbia	Crawford	Dane, 1st Dist.	Second Dist.	Dodge	Douglas	Dunn	Eau Claire	Florence	Fond du Lac	Forest	Grant	Green	
	6,493	83	24	140	39	80	83	64	60	130	152	130	951	116	118	165	49	46	133	84	12	153	17	200	115
Less than 1	9																							1	
1-1.9	41	2		3	2			3		2	4		1	1				4	1	2	1				
2-2.9	122	4	1	5	4	2		4		4	8		3	7				3	3	1	1				
3-3.9	274	10		5	3	1	2	5		3	7		3	3				8	7	2	2		1	3	2
4-4.9	330	6	2	7	4	3	1	4		9	13		5	2	1			5	5	2			4	1	
5-5.9	399	15	1	19	5	1	4	8		11	10		5	2				1	8	5	1	2	2	5	
6-6.9	433	12	2	13	3	4	4	8		12	14		6	8				6	16	6	2		9	3	
7-7.9	386	3	3	15	2	7	4	13		10	11		8	6		1		13	5	2	2		7	1	
8-8.9	369	6		13	2	12	10	6		12	16		8	3		2		5	10	7	3	3	7	2	
9-9.9	358	6	2	12	4	8	6	3		10	15		5	1		2		7	7	2	1	2	14	3	
10-10.9	365	3	2	7		7	6	1		11	8		9	12		4		1	8				11	2	
11-11.9	335	2	3	7		5	3	5		7	8		3	3		3		1	11	5			8	4	
12-12.9	267	2	1	7	1	5	4	2	2	6	3		7	3		4		1	12	6	1	7	1	9	7
13-13.9	264	4		3		2	8	2		6	10		7	7		4		4	4	4		8	1	14	6
14-14.9	283	2	1	3		6	10	2	5	4	13		7	5		4		5	6		6		8	3	
15-15.9	221	2	2	2	1	2	4		4	3	1		2	3		8		3	7				8	10	
16-16.9	207	2		3			2		3	6	6		2	5		7		4	2	2			7	6	
17-17.9	207			3	1	3	4		3	7	6		5	2		5		2	4	3			3	5	
18-18.9	151			1	1	1	3		2		3		8	8		4		3	3	1			8	5	
19-19.9	139			3	1	3					3		3	1		4		1	1	1			6	6	
20-20.9	119		1		2	1	1		2	2	1		1	4		5			1		3		8	4	
21-21.9	124	2		1	1	1			5	1	1		3	3		10		1	2				6	4	
22-22.9	119					1	2		3	2			2	6		9		1	1		11		3	5	
23-23.9	94		1						1				3	3		7		2	1				2	2	
24-24.9	74			3			3						1	6		2		1			4		3	4	
25-25.9	69			1	1	1	1						3			3					3		4	6	
26-26.9	48								1	1			4	4		2			1				2	3	
27-27.9	75			1					4				2	1		9					6		5	5	
28-28.9	41		1	1					3	1			2	2		2		1			1		3	1	
29-29.9	67					1							1			7			1		7		9	1	
30-30.9	36												2			10					1			1	
31-31.9	46					1			2	2						5					2		4	1	
32-32.9	35					1			1	1				1		2		1			2		4	1	
33-33.9	40					1			1		1			1		2					6		1	1	
34-34.9	20			1					1		1					2							1	1	
35- Total	346 6,493		1		1		3		15	4	1	7	2	15	20	37		1	2		19		16	11	
Lower Quartile	7,038	4,140	7,000	5,700	4,000	8,100	8,600	5,500	16,700	6,450	6,300	9,000	7,600	13,400	14,200	19,400	5,200	4,600	7,000	7,200	4,000	13,700	5,000	10,500	13,500
Median	11,477	6,500	10,500	8,250	7,500	11,300	12,200	7,150	26,000	9,400	9,100	12,900	10,600	18,100	19,700	25,300	7,400	6,900	10,300	11,200	6,000	17,400	8,700	15,000	18,200
Upper Quartile	18,125	9,600	14,000	11,900	15,000	14,500	15,200	9,700	35,000	12,300	13,500	19,000	14,000	25,500	27,200	39,200	10,000	10,500	13,650	15,200	8,000	24,800	11,000	25,800	25,100

*Price and Washington data not included.

Scale in Twenty-five Dollars	Total	Adams	Ashland	Barron	Bayfield	Brown	Buffalo	Burnett	Calumet	Chippewa	Clark	Columbia	Crawford	Dane, 1st Dist.	Second Dist.	Dodge	Doubt	Douglas	Dunn	Eau Claire	Florence	Fond du Lac	Forest	Grant	Green	Green Lake
		86	30	142	40	37	86	63	57	139	157	134	93	120	114	116	49	49	133	82	12	146	16	198	117	67
Less than 25	15																									
25- 49	45	2	1	1	2													3	1	1	1	1	1	1	1	
50- 74	121	4	1	2	4			4		2	1	1	1	1			15	1	1	1	1	1	1	1	1	
75- 99	246	11	3	2	4		2		1	3	6	4	4	2			1	14	1	1	3	3	2	2	2	
100- 124	298	9	2	7	6	5	2	6		8	11	5	1	2			2	8	4	3	3	2	9	9	1	
125- 149	299	12	4	9	5	2		10	1	8	7	2	3	2		2	5	2	3	1	1	2	8	1	2	
150- 174	300	8	4	6	5	1	4	9	1	4	10	5	9	3		2	6	3	9	1	2	1	7	3	3	
175- 199	288	6		10	5	3		8	2	15	6	7	7	4		1	6	3	10	5	1	2	3	3	2	
200- 224	301	9	2	6	3		2	4	2	7	13	10	3	2			5	2	9	4	1	1	11	6	2	
225- 249	296	4	1	7		1	7	2	2	8	10	8	7	2	5		5		10	3		3	7	7	2	
250- 274	320	5	2	7	5	3	3		1	4	14	8	11	6	4	3	3	8	5	5			12	4	5	
275- 299	333	3	2	6	1	4	4	3	1	7	11	11	8	5	4	1	2	4	8	8			9	6	3	
300- 324	285	2		9	3	3	2	2		9	3	3	3	2	4	2	2	13	5	5			15	3	2	
325- 349	323			7		1	4	3	1	6	4	12	4	3	5	3	3	5	4	4	12	12	11	11	4	
350- 374	368			8		1	5	3		9	4	7	7	8	6	7	3	8	8	3	11	15	9	3	3	
375- 399	280	2	1	4		1	4		1	3	8	3	3	7	10	4	1	1	7	6	8		10	7	3	
400- 424	258	1	1	6		2	5		2	5	7	9	7	7	10	6	3	4	4	2	1	7	12	4	4	
425- 449	247	2	1	4		2	5		1	7	9	5	5	4	4	8	1	5	5	2	8	12	3	4	3	
450- 474	226	2	2	5		2	3	2	1	4	2	2	3	8	6	5	5	6	6	3	10	7	7	3	1	
475- 499	184	1	1	4		3	3	1	2	2	2	5	1	7	4	11		5	5	1	10	8	8	7	7	
500- 524	191			5		2	3		2	5	2	3	1	2	5	7		5	5	6	6		5	12	3	
525- 549	150		2	2		1	4		1	6	1	1	1	4	6	7	1	3	3	4	3	4	4	3	3	
550- 574	128		2	3		1	4		2	2	3	4	4	4	3	11			3	4	3	1	1	1	2	
575- 599	107			7		1	2		1	2	4	4	3	4	4	8		2	2	2	2	2	2	2	6	
600- 624	84			1			2		2	1	3	3	1	4	3	6		2	2	1	2	3	3	4	5	
625- 649	95		1				1		1	1	3	3		2	2	11	1		1	3	3		5	1	1	
650- 674	75			1		1	4		5	2	2	2	1	2	2	7		2	2	1	1	1	4	4	1	
675- 699	70						3		2	2	1	2	1	3	2	3		2	2	1	1	1	2	2	1	
700- 724	66			4					2	1	1	2	1	1	1	3		2	2	1	1	1	2	2	1	
725- 749	43			1			3		1	1	2	1	1	2	2	3		2	2	1	2	2	2	1	1	
750- 774	38	1		3					2		4			1		5	1		1		1				3	
775- 799	40			2			1			1	2				2	5	2			2						
800- 824	40						2		2	1				1	3	2	2			1				1		
825- 849	32	1				1			1					2	6	6								1		
850- 874	23					1			1	1		1		1	1	1			1					1		
875- 899	19										1	1				1										
900- 924	33						2	1	2	2			1	2		2							1			
925- 949	16						1		1	1						2										
950- 974	22								1		1					2					1				1	
975- 999	21					1	1		2							2							1		1	
1,000-1,099	37	1								3	1				3	4					1			1	2	
1,100-1,199	37			3			1								1	2					3				1	
1,200-1,299	22								2						2	2							3			
1,300-1,399	14									1	1				2	2						1			1	
1,400-1,499	16		1												3	3						3		1		
1,500- Total	69		1			1			3	2	3	1		1		9					1		3	2	1	
6,520																										
Lower Quartile	156	116	125	180	100	182	281	125	450	190	191	228	192	325	355	475	197	67	216	219	83	319	82	251	327	187
Median	279	162	195	325	145	316	420	161	660	305	275	350	275	406	425	590	381	86	306	350	108	415	94	350	412	437
	381	237	300	475	195	500	556	212	925	420	441	450	336	487	550	750	923	112	421	505	150	512	125	525	524	600