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APPLES TOAPPLES





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APPLES TO APPLES

Executive Summary

WILL's annual *Apples to Apples* report puts schools on a level playing field to fairly assess education in the Badger State across public, charter, and private youcher schools.

It's an unfortunate reality that demographic factors historically play a large role in student performance; any honest assessment of how schools and school sectors are performing must take those factors into account. Much of the reporting on school performance, though, ignores this reality. This report endeavors to incorporate these factors through rigorous statistical modeling that controls for, and assesses the impact of, several student characteristics. This report has been updated to include data from the 2022-23 report cards.

Among the key findings:

- Students in the Milwaukee Parental Choice Program continue to outperform their public school peers. Proficiency rates in private choice schools were about 8.6% higher in English/Language Arts (ELA) and 7.0% higher in math on average than proficiency rates in traditional public schools in Milwaukee.
- Charter school students in Milwaukee continue to outperform their public school peers. District charters saw 6.9% and 6.6% higher proficiency in ELA and math respectively than traditional public schools.

- Statewide, choice students outperform their public school peers in ELA. Proficiency rates were about 5.4% higher in ELA for students participating in school choice statewide than traditional public school students. No difference was found in math performance.
- Wisconsin continues to struggle with its achievement gaps. Statewide, a school with 100% low-income students would be expected to have proficiency rates 40.6% lower in ELA and 44.0% lower in math compared to a hypothetical school with zero low-income students. For African American students, that gap is 17.8% in ELA and 20.3% in math. Hispanic students have an achievement gap of approximately 6.3% in math, but no significant gap was found in ELA.
- Choice and charter schools are more efficient with taxpayer money. Once the demographics of students in the schools are taken into account, choice and charter schools earn more proficiency per \$1,000 of spending than traditional public schools in both Milwaukee and the state as a whole.
- Choice schools offer more value added. 12 of the top 20 schools in the state where student performance exceeds expectations based on demographics are in the state's choice programs.
- Rural schools perform worse than schools in any other type of geography. On average, proficiency in Wisconsin's rural schools is significantly lower in both ELA and math than urban, suburban, or town schools.

Introduction

This is the sixth edition of WILL's *Apples to Apples* report. After a two-year hiatus due to COVID and a lack of comprehensive testing due to school shutdowns, the report is now in its third year since resumption. This year's report is updated with data from the 2022-23 school year gathered from Wisconsin's state report cards and a few other DPI sources. In this report, we endeavor to paint a complete picture of Wisconsin's schools and to make comparisons on a level playing field that takes into account student characteristics.

School choice was an important topic of discussion for the legislature during its most recent session. In a bipartisan package signed by Governor Evers, exciting gains were made in student funding that brought far greater equality between choice schools, charter schools, and traditional public schools. But there is still room for further improvement in Wisconsin's school choice offerings, and the data here can provide evidence on the relative effectiveness of the state's existing choice programs, which include private school choice, charter schools, and public school open enrollment.

Each iteration of *Apples to Apples* has found that private schools in the choice program and some forms of charter schools outperform their traditional public school peers on a level playing field, and this year is no different. But it is important to emphasize that we report all results, whether favorable to school choice or not. For example, this report finds no relationship between school choice statewide and math performance. In addition, certain subsets of charter schools have occasionally underperformed their public school peers, and that is the case again with this year's report. The goal here is to present a clear-eyed and complete view of where things stand, not to advocate for any particular sector.

Overview of School Choice in Wisconsin

PRIVATE SCHOOL CHOICE PROGRAMS

Wisconsin has four private parental choice programs open to students in different areas of the state: the Milwaukee Parental Choice Program (MPCP), Racine Parental Choice Program (RPCP), Wisconsin Parental Choice Program (WPCP), and the Special Needs Scholarship Program (SNSP). The requirements and status of each program are described in detail in the following sections. Figure 1 details enrollment in all of the state's choice programs combined (blue line) compared to public school enrollment (orange line) since the 2017-18 school year. While public school enrollments are trending down, private school choice enrollment is trending up. Note that the two trend lines are on two different scales: the blue choice line is scaled to the axis at the left of Figure 1, while the orange public school line is scaled to the axis at the right.

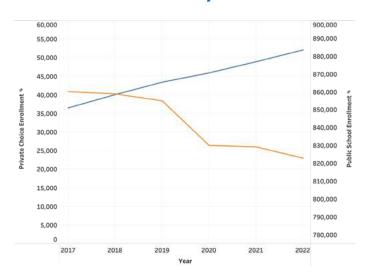


Figure 1. Choice & Public Program
Enrollment by Year

Different Programs

Private Choice
Public

Milwaukee Parental Choice Program (MPCP)

The MPCP is the oldest school voucher program in the country.¹ The program covers the geographic area of the City of Milwaukee, and only students who live in the city are eligible. Even then, the program is only open to students in the City of Milwaukee whose families are within 300% of the federal poverty limit. For a family of four,* this works out to a yearly income limit of \$83,250.² There are (unlike the WPCP discussed below) no caps on enrollment. This program served 29,003 students during the 2023-24 school year.³

Racine Parental Choice Program (RPCP)

The RPCP expanded Wisconsin's access to voucher schools beyond Milwaukee. The program began in 2011 and is open only to students who are residents of the Racine Unified School District and whose families' incomes are within 300% of the federal poverty limit. During the 2023-24 school year, this program served 4,038 students. The RPCP has no caps on enrollment.

Wisconsin Parental Choice Program (WPCP)

The newest school-voucher program in Wisconsin is the WPCP, which expanded access to vouchers statewide in 2013. The program has a lower income limit than other choice programs in Wisconsin, at only 220% of the federal poverty limit. A family of four who wanted to apply for the 2023-24 school year needed a yearly income below \$61,050.4 This program also faces strict enrollment caps that are set to increase over the years at a slow rate. For 2022-23, 8% of students in each school district were eligible for enrollment. This increases by one percentage point per year until that number reaches 10% in the 2024-2025 school year, at which

point the caps will be lifted altogether. During the 2023-24 academic year, the program served 19,205 students.

Special Needs Scholarship Program (SNSP)

The fourth private school choice program in Wisconsin, the Special Needs Scholarship Program (SNSP), is open to students in Wisconsin with disabilities who wish to attend a private school that better meets their needs. The amount of funding per student in the SNSP varies because expenses get partially reimbursed: schools can be reimbursed for 100% of expenses up to \$19,520, and then for 90% of expenses after that.⁵ There were 2,703 students taking advantage of the scholarship for the 2023-24 school year. The SNSP does not have an enrollment cap.

Funding

Schools participating in all of these programs are funded at a significantly lower level than Wisconsin's public schools—even if, as mentioned in the previous section, important funding gains were made for private school choice this year. For the 2023-24 school year, schools accepting the voucher for high school receive \$12,368 per student. Schools serving students in grades K-8 receive \$9,874 per student.⁶ Despite increases, these figures remain lower than their equivalents for most traditional public schools in Wisconsin: on average, traditional public schools receive \$14,863 in state and local funding per student.⁷

^{*} The numbers adjust regularly, following the regular adjustments made to the federal poverty limit. The income limit of \$83,250 for a family of four was for the 2023-24 school year, although most of this report's data is only as current as the 2022-23 school year.

CHARTER SCHOOLS

Charter schools are public schools which have been given freedom from some district mandates. A number of charter schools operate as virtual schools—a sector that came to greater prominence during the pandemic, fueling a surge in charter enrollment. Enrollment had held relatively steady around 44,000 until a big jump in 2020. Previous WILL research has shown that families were increasingly interested in established virtual options during the pandemic in lieu of the cobbled-together models that many previously in-person public schools resorted to using. Since 2020, total enrollment in charter schools has declined slightly, but remains well above prepandemic levels.

Wisconsin has three types of charter schools: instrumentality, non-instrumentality, and independent. These schools vary in the amount of freedom they have from school district policies. While non-instrumentality and instrumentality funding varies based on the individual schools' contracts with the district, the funding amount received by the school is often tied to the independent charter funding amount set by the state, which stands at \$11,366 per pupil.

The defining differences between the three types of charter schools in Wisconsin are explained in the next column.

Instrumentality Charters

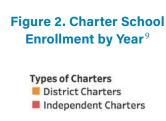
These schools are under the purview of the local school district, and their employees are employees of the district. Instrumentality charters also have far less freedom than other charters regarding their curricula. Without looking at individual school contracts, it is difficult to differentiate instrumentalities from those in the following category, non-instrumentalities. Consequently, throughout most of this paper we will refer to both types as "District Charters."

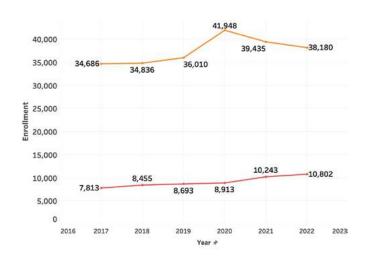
Non-Instrumentality Charters

These charter schools are under the purview of the school district but maintain a level of independence not seen in traditional public schools. The teachers are employees of the school rather than the district and are not unionized. These schools form the other part of "District Charters" discussed in the paper.

Independent Charters

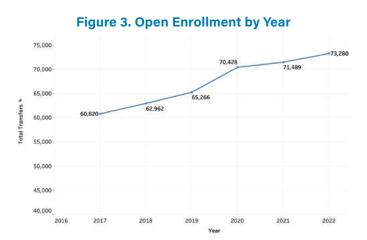
Independent charter schools are public schools outside of the purview of local school boards. They are chartered by a number of entities throughout the state, including the Universities of Wisconsin Office of Education Opportunity and the City of Milwaukee. These schools are freed from many of the regulatory burdens found in traditional public schools. 36 independent charter schools operate in Wisconsin, with 15 located outside of Milwaukee.⁸





OPEN ENROLLMENT

Wisconsin's largest school choice program is the public school open enrollment program. This program allows students from one school district to transfer to another district that has open seats. At their January meeting, school boards are required to determine and publicize the number of seats that they have available for open enrollment within each grade. Before a student can enroll in another district, the receiving district has discretion to consider a student's disciplinary record and whether they can meet the needs of a student with a disability before accepting them.¹⁰ Figure 3 shows the number of students who have utilized the open enrollment program over the past six years. In the most recent school year, 73,280 students utilized open enrollment.



METHODS

Wisconsin is relatively unique in providing extensive data on the demographic and economic characteristics of schools in choice programs and across all sectors—public, charter, and private. The dataset shows a school's racial makeup, socioeconomic status, enrollment counts, and English language learner counts. The data used in our *Apples to Apples* studies enables a more

fine-grained analysis than has been conducted previously (outside of the work by the School Choice Demonstration Project, for which individual-level student data was made available by the Department of Public Instruction (DPI)).

The factors considered for the *Apples to Apples* analysis include:

- the percentage of minority students,
- the percentage of students in the school who are economically disadvantaged,
- the school enrollment,
- the percentage of students in the school who are English language learners, and
- the grade levels served by the school.

Our dependent variables are primarily measures of achievement gathered from DPI's WISEdash system for the 2022-23 school year. As we have done in the past, we gathered data on two of the most important subjects for success later in life: reading and mathematics. This data is aggregated at the school level. Students who took the alternative exam offered to students with severe disabilities are not included in the analysis.

In most Wisconsin school districts, economic disadvantage is defined as whether or not the student utilizes free or reduced lunch. However, some school districts in the state have universal free lunch (known as "Community Eligibility"). In these districts, alternative measures of economic status are utilized. These include reporting the count of students in the school whose families are eligible for various forms of public assistance and having families report their income status directly on another form. These alternative metrics are less accurate and have led to problems for researchers who rely on this data in evaluating American education.

Particularly for some private schools in the choice program, the data tends to severely underestimate the number of low-income students. Consequently, our results on the performance of choice students relative to other sectors should be seen as conservative.

In the formal analysis, we attempt to determine the effect of types of schools by modeling test scores. Test scores are only included for the choice students in each school rather than for all students in the school since we are most interested in determining the association of school choice with performance rather than the association of private schooling in general with performance. In the primary analysis, this is done through the inclusion of fixed effects for each Wisconsin school district. Thus, we run the following model:

Test Score = β 1(Private) + β 2(Dist. Charter) + β 3(Ind. Charter) + β 4(Controls) + μ

By far the biggest obstacle to fair comparison between private choice schools and traditional public schools comes with the measurement of disability. Schools participating in the state's school choice programs have rates of disability reported to DPI that are far lower, on average, than their public school counterparts. In this year's data, choice schools report disability rates of 3.5% on average compared with 15.8% on average in public, non-charter schools.

While on the surface this looks like private choice schools simply don't serve students with disabilities, we know from previous research that this is simply not the case. To be counted as having a disability in the DPI data, a student must have been evaluated for a disability by the public school district and be receiving services under an Individualized Services Plan (ISP). There are several reasons why students diagnosed with a disability in a public school might not be diagnosed with it in a private school—

stigmatization and the difficulty of getting public schools to conduct evaluations chief among them. In a survey of schools last year that WILL conducted with School Choice Wisconsin, we found disability rates in choice schools were far closer to those in public schools than what is generally reported.¹³

To account for this reality in our analyses, we use a process known as imputation. ¹⁴ Imputation uses other data in the dataset to provide range estimates for what the value of missing information should be. All of those estimates are then used to replace the missing data in subsequent analyses. In this case, because of severe undercounting of students with disabilities, we treat that data as missing and impute the values based on other demographic data about each school. This includes income, race, English language learner status, and the grade levels served in the school. While imputation is often used in academic research, we provide the results both with and without the disability data to the reader for transparency.

SUMMARY STATISTICS

Before we move into the more formal statistical analysis, this section provides a brief look at the overall state of student performance in Wisconsin schools. Since the 2011-12 school year, proficiency rates in Wisconsin have been aligned with the scores of the National Assessment of Educational Progress (NAEP), a national test that assesses student performance on the same test throughout the country proficiency thus:¹⁵

NAEP Proficient represents solid academic performance for each grade assessed. Students reaching this level have demonstrated competency over challenging subject matter, including subject-matter knowledge, application of such knowledge to real-world situations, and analytical skills appropriate to the subject matter.

When these standards were implemented, statewide, proficiency dropped by about 30% in both ELA and math, indicating that the old standards were painting a rosier picture of student performance than was warranted. In Figure 4, we report the results since the 2015 implementation of the current state exam (the Forward Exam) in all public schools around the state. Note that the 2019-20 school year has no data because the Forward Exam was not administered at all. Note also the y-axis, which only ranges from 30% up to 50%.

Proficiency rates had been relatively steady in both ELA and math for the time frame of analysis here—until the pandemic. That coincided with a somewhat dramatic decline in proficiency around the state from an average around 44% in math to just over 33% in a single year. When one looks at the ELA data, the decline is steadier, though it

accelerated during the pandemic. Proficiency in math and ELA have rebounded the last two years though both remain below pre-pandemic levels.

Many districts in Wisconsin suffer from extremely low proficiency. Table 1 lists the 10 districts with the lowest proficiency in math and ELA, respectively.

Just as was found last year, Menominee Indian School District has the ignominious distinction of having the lowest proficiency statewide in both ELA and math. Beloit is the second lowest in both categories, with proficiency of about 15% in ELA and under 10% in math. Milwaukee Public Schools has proficiency rates of 11.1% and 17.3% in math and reading respectively. In all of the districts in this list, more than 70% of students aren't reaching basic levels of proficiency.

Figure 4. Proficiency Over Time, All Public Schools



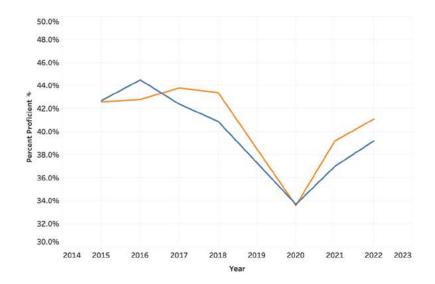


Table 1. Lowest Proficiency Districts, Math and ELA

Menominee Indian	3.8%
Beloit	15.1%
Lac du Flambeau Elementary	16.9%
Milwaukee	17.3%
Racine Unified	19.2%
Lake Holcombe	19.2%
Bayfield	20.6%
Bowler	21.9%
Owen-Withee	22.7%
Green Bay Area	24.3%

ELA Districts

ELA

Menominee Indian	1.8%
Beloit	9.1%
Milwaukee	11.1%
Racine Unified	13.8%
Bowler	13.9%
Lake Holcombe	15.1%
Bayfield	15.9%
Lac du Flambeau Elementary	17.7%
Cudahy	19.8%
Tri-County Area	20.5%

Math Districts

Math

RESULTS

Results: Milwaukee

For all subsequent analyses, columns 1 and 2 report the results without including disability status. Columns 3 and 4 include the imputed disability variable discussed in the previous section. Whether we include or exclude disability status as a factor, we find a significant proficiency advantage for schools participating in the private school choice program in Milwaukee. Using our best estimates in columns 3 and 4, we find that private schools in the choice program had proficiency in ELA that was 8.6% higher on average than traditional public schools. Proficiency in math

Table 3. Relationship between Sector and Proficiency, Statewide

VARIABLES	(1) Proficiency ELA	(2) Proficiency Math	(3I) Proficiency ELA	(4I) Proficiency Math
Private	0.0895***	0.0720***	0.0861***	0.0698***
	(0.0124)	(0.0130)	(0.0125)	(0.0131)
Ind. Charter	0.00137	0.0234	-0.0168	0.0117
	(0.0201)	(0.0211)	(0.0212)	(0.0224)
Dist. Charter	0.0827***	0.0745***	0.0690***	0.0657***
	(0.0208)	(0.0218)	(0.0213)	(0.0225)
Enrollment (100s)	0.0004	-0.0011	0.0001	-0.0126
	(0.0018)	(0.0020)	(0.0019)	(0.0020)
African American	-0.320***	-0.293***	-0.3159***	-0.2903***
	(0.0375)	(0.0394)	(0.0372)	(0.0394)
Hispanic	-0.147***	-0.157***	-0.1386***	-0.1514***
	(0.0393)	(0.0412)	(0.0392)	(0.0414)
Low Income	-0.418***	-0.299***	-0.3963***	-0.2845***
	(0.0425)	(0.0446)	(0.0433)	(-0.0456)
English Learner	-0.162***	-0.106**	-0.1683	-0.1100**
	(0.0456)	(0.0479)	(0.0457)	(0.0480)
High School	-0.0107	-0.0527***	-0.0067***	-0.0501***
	(0.0150)	(0.0157)	(0.0149)	(0.0160)
Disability			-0.2494***	-0.1598***
			(0.1048)	(0.1081)
Constant	0.720***	0.576***	0.749	0.594***
	(0.0285)	(0.0299)	(0.0308)	(0.0324)
Observations	245	245	245	245
R-squared	0.763	0.658		

was 7.0% higher on average. A similar story holds for district charters, where proficiency was 6.9% higher in ELA and 6.6% higher in math than traditional public schools.

No proficiency advantage was found for independent charter schools. This is a change from the early editions of *Apples to Apples* prior to the pandemic, but more recent editions have found this performance advantage shrinking. This paper cannot provide an answer as to why this pattern exists. It is worth noting that some independent charters in Milwaukee—like Downtown Montessori—remain among the best-performing schools in the district.

Sadly, the dramatic racial and economic achievement gap in Milwaukee remains on full display in this data. A hypothetical school in Milwaukee with 100% African American students would be expected to have proficiency rates 31.6% lower in ELA and 29.0% lower in math than a school made up of students of other races. Negatives exist for Hispanic students as well to about half the level of African Americans at about 13.9% for ELA and 15.1% for ELA.

A school made up entirely of low-income students would be expected to have proficiency about 39.6% lower in ELA and 28.4% lower in math than a school with no low-income students. Recall that these effects are additive in the model—so schools with significant numbers of students in multiple categories would be expected to have even lower proficiency. Wisconsin has the worst achievement gaps in the nation on many metrics. ¹⁶ This year's review of the data doesn't find much to be changing.

Results: Statewide

Next, we take a look statewide at the results by sector. These results are reported in Table 3.

In terms of ELA proficiency, we continue to see concerning results in terms of achievement for African American, Hispanic, and low-income students. A hypothetical school with 100% African American students would be expected to have proficiency rates in ELA 17.8% lower than a school with no African American students. In a similar scenario, while an all-low-income school would see proficiency rates 40.7% lower. Perhaps hearteningly, we no longer observe a significant proficiency disadvantage for Hispanic students in this year's data when it comes to ELA. It will be interesting to see if this is a statistical aberration, or if next year's study finds similar results.

The results for mathematics are even more concerning. A swing in math proficiency of more than 44.1% would be predicted going from a school of all low-income students to a school with no low-income students. For Hispanics and African Americans on a similar metric, these numbers are 20.4% and 6.4%, respectively.

What's more, all of these effects are additive, meaning that a school with many low-income African American students suffers negative results from both proficiency drops together. Altogether, the data here show that the failure of Wisconsin to educate students from diverse backgrounds is not just a Milwaukee problem.

We see more intriguing results for choice and charter schools here. Proficiency rates for all choice-participating students in private choice schools were 3.1% higher in ELA than in traditional public schools. For district charters, proficiency rates were 3.4% higher than in traditional public schools in ELA, though slightly lower in math.

Table 3. Relationship between Sector and Proficiency, Statewide

VARIABLES	(1) Proficiency ELA	(2) Proficiency Math	(3I) Proficiency ELA	(4I) Proficiency Math
Private	0.0559***	-0.00491	0.0542***	-0.0060
	(0.00870)	(0.0105)	(0.0087)	(0.0105)
District Charter	0.0428***	-0.0211*	0.0344***	-0.0264**
	(0.0100)	(0.0121)	(0.0102)	(0.0123)
Ind. Charter	-0.0327*	-0.0655***	-0.0471***	-0.0746***
	(0.0196)	(0.0237)	(0.0198)	(0.0240)
Virtual	-0.0688***	-0.176***	-0.0703***	-0.1770***
	(0.0202)	(0.0243)	(0.0201)	(0.0243)
Enrollment (100s)	0.00266***	0.00218**	0.0024***	0.0020**
	(0.000794)	(0.000957)	(8000.0)	(0.0010)
African American	-0.173***	-0.200***	-0.1780***	-0.2037***
	(0.0146)	(0.0176)	(0.0146)	(0.0176)
Hispanic	-0.00840	-0.0620**	-0.0107	-0.0635**
	(0.0204)	(0.0246)	(0.0205)	(0.0247)
Low Income	-0.439***	-0.461***	-0.4069***	-0.4408***
	(0.0141)	(0.0169)	(0.0157)	(0.0190)
English Learner	-0.123***	-0.0784**	-0.1296***	-0.0822**
	(0.0267)	(0.0322)	(0.0270)	(0.0323)
High School	-0.0221***	-0.133***	-0.0248***	-0.1344***
	(0.00544)	(0.00656)	(0.0055)	(0.0066)
Disability			-0.2438***	-0.1533**
			(0.0580)	(0.0678)
Constant	0.608***	0.662***	0.6346***	0.6785
	(0.00663)	(0.00799)	(0.0093)	(0.0110)
Observations	2,144	2,144	2,144	2,144
R-squared	0.627	0.608		

One may note the negative correlation with nondistrict charters in both math and ELA. Because there are so few independent charters in the state, and a significant share are located in Milwaukee, this is likely driven by the same factors that drive the Milwaukee results.

Rural vs. Urban Schools

Oftentimes, education in Wisconsin is seen as a contrast between poor performance in Wisconsin's urban centers and decent or good performance in other parts of the state. When one considers suburbs exclusively as the "other" parts of the state for comparison, this analysis holds some water. But when rural schools are added to the

calculus, the picture changes to some extent. In this portion of the paper, we compare the performance of Wisconsin schools based on their urbanicity in four categories—city, suburb, town, and rural. These are based on locale definitions from the National Center for Education Statistics (NCES),¹⁷ which relate the population of the area to its relative location inside or outside of an urban center. For the official definitions of these designations, see Table A1 in the Appendix.

These designations are included for all schools on the state report card. For the first time, they are also included for schools in the choice program which means that they can be included in this analysis for the first time.

Table 4. Proficiency by Urbanicity

(1) ELA Proficiency	(2) Math Proficiency
-0.0431***	-0.0387***
(0.0077)	(0.0094)
0.0199***	0.0277***
(0.0075)	(0.00876)
-0.0237***	-0.0157
(0.0081)	(0.0098)
0.656***	0.694***
(0.0121)	(0.0146)
2,144	2,145
	-0.0431*** (0.0077) 0.0199*** (0.0075) -0.0237*** (0.0081) 0.656*** (0.0121)

Table 4 undertakes the same analysis on proficiency that we conducted in Table 3 on the imputed data with the addition of variables for urbanicity. The coefficients should be read as relative to baseline proficiency, which is proficiency in cities. In other words, proficiency in cities represents the '0' point to which all others are compared.

On average, proficiency is lower in rural schools than in city schools in Wisconsin. Rural schools have proficiency rates about 4.3% lower in ELA and 3.9% lower in math than city schools on average. Town schools are in a similar position in ELA with proficiency rates about 2.4% lower than their city counterparts, although they do not differ significantly from cities in math. The only group of schools that performs better than city schools on average are suburban schools. Proficiency rates in ELA are about 2.0% higher in suburban schools than in city schools, and are 2.8% higher in math.

The bottom line from this analysis is that schools across the state are struggling. In many ways, rural and small town schools don't look much different from urban schools in terms of proficiency. This is despite very different demographic profiles. Remedies that at one time might have only seemed applicable to struggling schools in urban centers—such as expanded school choice—have increased relevancy for consideration across a wide variety of school districts.

Efficiency with Tax Dollars

Thanks to a deal between Governor Evers and the Republican legislature, the funding gap between choice and public school students has closed significantly for the 2023-24 school year and going forward. But the 2022-23 school year was still conducted under the old funding amounts where there was a far more significant gap between choice, charter, and public school students.

Previous research has found that private and charter schools are more efficient with taxpayer money—generating better performance at a lower cost. Is that the case in this year's data?

To answer this question, WILL gathered data from DPI on public school funding levels per student across the state.¹⁸ Because it is difficult to track federal funding to private and charter schools, federal funds were subtracted from this amount. This is a conservative approach that will tend to minimize any differences between the efficiency of public schools and other sectors.

As per state law in 2022, funding for voucher schools that serve grades K-8 is set at \$8,399. Funding for high schools is set at \$9,045. For schools that serve a wider spectrum of grades, we average the two dollar amounts over a 13-year (K-12) time frame and use that figure in our analysis (\$8,597). For independent charters, the amount is \$9,264.

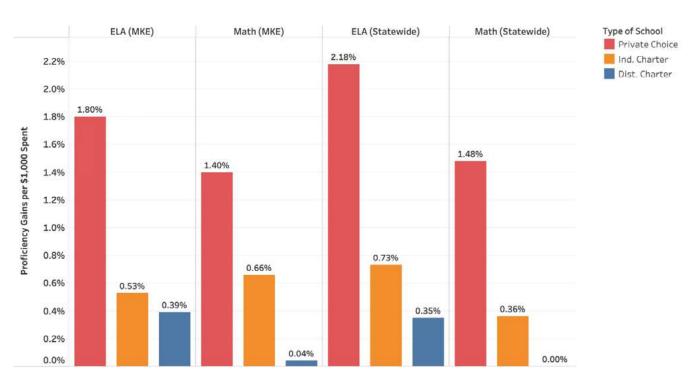
Non-instrumentality charters present an interesting conundrum for our analysis. These schools generally only receive the same amount of funding as independent charters—though the exact number is determined by their individual contract with the district. But the district still collects the full per-pupil amount for these students. While the schools receive significantly less than other public schools, from the perspective of taxpayers, the expenditure is the same. Thus, we continue to combine instrumentality and non-instrumentality schools under the label "district charters" in this section.

Figure 5 illustrates the proficiency gains relative to traditional public schools per \$1,000 spent. To explain the table, in Milwaukee for ELA, each additional \$1,000 spent yields 1.8% higher proficiency on the Forward Exam relative to the gains for that spending in traditional public

Table 5. Efficiency Gains per \$1,000 Spent Relative to Traditional Public

VARIABLES	Milwaukee ELA Efficiency	Milwaukee Math Efficiency	Statewide ELA Efficiency	Statewide Math Efficiency
Private	0.0178***	0.0141***	0.0218***	0.0148***
	(0.00134)	(0.00134)	(0.0007)	(8000.0)
District Charter	0.00536**	0.00662***	0.0035***	-0.0008
	(0.00231)	(0.00231)	(8000.0)	(0.0010)
Ind. Charter	0.00391*	0.00399*	0.0073***	0.003576*
	(0.00232)	(0.00232)	(0.0016)	(0.00188)
Observations	245	245	2,144	2,144
R-squared	0.731	0.631	0.514	0.460

Figure 5. Proficiency Gains per \$1,000 Spent



schools. Better efficiency was found for private schools, independent charters, and district charters in Milwaukee relative to public schools in both ELA and math. Statewide, better efficiency was found for all sectors with the exception of district charters in math, which had an extremely small negative coefficient, though this coefficient was insignificant. The numbers in Table 5 are illustrated in Figure 5 on the left.

Best Performing Schools

Based on the analyses in previous sections, it is possible to generate a predicted proficiency rate for every school in the state. The numbers in Table 2 can be added together to generate what each school would be expected to achieve in terms

of proficiency, and then compared to what the school actually achieved. Schools that have higher proficiency than would be expected could be said to exceed expectations.

Table 6 lists the schools in the state with the largest positive gap on this metric when the average combined ELA/Math proficiency rate in the school is predicted. For public schools on the list, the name of the district is included. Among private schools with sufficient data, 56.9% have a positive gap on this metric compared with 46.7% of public schools. Despite representing about 9.5% of schools in our sample, private choice schools represent about 10.5% of the schools that exceed predicted performance.

Table 6. Highest Proficiency Value Added Schools in Wisconsin

Rank	District Name	School Name	Gap
1	-	Newman Catholic High	47.10%
2	_	Marquette University High School	44.32%
3	_	Dominican High School	42.94%
4	_	Sheboygan Area Lutheran High School	39.45%
5	_	Pilgrim Lutheran School	35.79%
6	_	Saint Peter Lutheran School	35.30%
7	_	Odyssey-Magellan	34.42%
8	_	Luther Preparatory School	34.31%
9	_	Willow Glen Primary School	32.96%
10	_	Saint Thomas Aquinas Academy	32.43%
11	_	Westside Christian School	32.20%
12	Dover #1	Kansasville Elementary	32.18%
13	Oshkosh Area	Accelerated Advanced Learning Program	31.89%
14	_	Divine Mercy School	31.16%
15	Green Bay Area Public	Leonardo da Vinci School for Gifted Learners	28.90%
16	Wauzeka-Steuben	Wauzeka Elementary	28.23%
17	Sevastopol	Sevastopol Elementary	28.00%
18	South Shore	South Shore Elementary	27.61%
19	Horicon	Horicon Elementary School	27.25%
20	Janesville	Monroe Elementary	27.06%

CONCLUSION

In the sixth edition of this report, the picture of education in Wisconsin remains largely unchanged. While proficiency has rebounded a bit in the aftermath of the pandemic, the majority of students in the state remain not proficient in both math and ELA. These problems are not limited to urban areas—small town and rural school districts suffer from low proficiency as well. There may be a glimmer of hope for improvement in ELA with the passage of a bipartisan reading bill during the most recent legislative session. This bill mandates that schools utilize techniques based on the "Science of Reading" in their curriculum. In the coming years, it will be interesting to follow whether the implementation

of this bill leads to improvement in reading across the state.

In the meantime, educational options like private school choice and charter schools continue to provide an important alternative. In addition to the less tangible benefits established in research in areas like safety and morality, this edition of *Apples to Apples* finds proficiency advantages in both math and ELA in Milwaukee, and in ELA statewide. The lower proficiency in math identified in the statewide program is doubtless a subject for further investigation. Previous editions of this report have found no statistically significant difference between public and private schools statewide in math proficiency. It will be interesting to see if this continues into the future.

Table A1. Definitions of Locale (NCES)

Туре	Description		
City-Large	Territory inside an Urbanized Area and inside a Principal City with population of 250,000 or more.		
City-Midsize	Territory inside an Urbanized Area and inside a Principal City with population less than 250,000 and greater than or equal to 100,000.		
City-Small	Territory inside an Urbanized Area and inside a Principal City with population less than 100,000.		
Suburban-Large	Territory outside a Principal City and inside an Urbanized Area with population of 250,000 or more.		
Suburban-Midsize	Territory outside a Principal City and inside an Urbanized Area with population less than 250,000 and greater than or equal to 100,000.		
Suburban-Small	Territory outside a Principal City and inside an Urbanized Area with population less than 100,000.		
Town-Fringe	Territory inside an Urban Cluster that is less than or equal to 10 miles from an Urbanized Area.		
Town-Distant	Territory inside an Urban Cluster that is more than 10 miles and less than or equal to 35 miles from an Urbanized Area.		
Town-Remote	Territory inside an Urban Cluster that is more than 35 miles from an Urbanized Area.		
Rural-Fringe	Census-defined rural territory that is less than or equal to 5 miles from an Urbanized Area, as well as rural territory that is less than or equal to 2.5 miles from an Urban Cluster.		
Rural-Distant	Census-defined rural territory that is more than 5 miles but less than or equal to 25 miles from an Urbanized Area, as well as rural territory that is more than 2.5 miles but less than or equal to 10 miles from an Urban Cluster.		
Rural-Remote	Census-defined rural territory that is more than 25 miles from an Urbanized Area and also more than 10 miles from an Urban Cluster.		

Endnotes

- 1 https://www.npr.org/sections/ed/2017/05/16/523612949/lessons-on-race-and-vouchers-from-milwaukee
- 2 https://dpi.wi.gov/parental-education-options/choice-programs/student-applications
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- 4 https://dpi.wi.gov/sites/default/files/imce/parental-education-options/Choice/Student_Application_Webpage/income_limit_all_programs_2023-24_final.pdf
- 5 https://docs.legis.wisconsin.gov/misc/lfb/informational_papers/january_2021/0028_private_school_choice_and_special_needs_scholarship_programs_informational_paper_28.pdf
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- 18 https://sfs.dpi.wi.gov/SFSdw/CompRevReport.aspx
- 19 https://www.wpr.org/evers-signs-science-reading-literacy-bill-law





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