


DEERFIELD COMMUNITY SCHOOL DISTRICT

Committed to Excellence and Equity in Education

Citizens Advisory Committee


April 17, 2024

- 
1. Introduction and Review of Purpose/Roles
 1. Review Ground Rules and Process
 1. Review Referendum History of District
 1. Introduction to Wisconsin School Funding
 1. Schedule Upcoming CAC Meetings

Agenda

- Represent diverse population groups and interests within community
- Promote feedback through community survey
- Use past and present information to:
 - Help establish the priority list of educational needs
- Advise Board of potential plan to address future needs


Committee Purpose




Chairperson: serves as spokesperson to the Board, foster committee participation, create advisory statement(s) to the Board with assistance from CAC

- Meeting agendas posted per Open Meetings law, open to all
- Agenda topics determined by school personnel and CAC members
- Meeting minutes created by school personnel
- Meeting documents provided to members via binders

Meeting Facilitation

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- Say what's on your mind
 - Respect the opinions of others
 - No “bad” ideas
 - Agree to disagree
 - Respect meeting timeframe
 - Chairperson or facilitator will enforce rules, as needed

Ground Rules

- 
- Low Class Sizes
 - Commitment to Early Learners/Early Literacy
 - Supportive Academic Programs
 - Strong Parent Organizations
 - Rewarding Extracurricular Offerings
 - Frequent Community Use of Facilities
 - Community Support for Student Programs
 - Opportunities for ALL Students
 - Innovative Instructional Strategies
 - Highly Qualified Educators
 - Renewable Energy Projects
 - Staff Retention
 - Fiscal Responsibility

Deerfield Is Known For...



Fiscally Thoughtful

- Community, School Board, Staff

Focus on Students

- Early intervention
- Value of learning
- Value of providing opportunities

DCSD Financial History

Since 1994:

- School Revenue Caps-help reduce property tax increases by limiting school revenue going forward.
- Low spending schools (Deerfield) were not allowed to catch up to high spending schools.
- Qualified Economic Offer (QEO)-limited staff increases to 3.8% for total package (salary and benefits)
 - QEO no longer exists under Act 10 (2011)
- Surge of school district referenda across state. It has become the alternate school funding mechanism for “local control.”

State Financial History

2008-CAC COMMUNITY SURVEY

- Over 460 respondents from community and staff

CAC Proposed Operational Referendum:

- 5 years with graduated amounts for a total of \$1,875,000:

Year 1 - \$275,000

Year 4 - \$425,000

Year 2 - \$325,000

Year 5 - \$475,000

Year 3 - \$375,000

Referendum date of September 9, 2008

- Total Voters: 687 Yes - 422 (61%) No – 265 (39%)

2008 CAC Recommendation



2013-CAC COMMUNITY SURVEY

- 502 respondents from community and staff

CAC Proposed Operational Referendum:

- 3 years at \$400,000 each year for total of \$1,200,000
- Suggest future referenda parallel Presidential election for maximum voting opportunity

Referendum date of September 10, 2013

- Total Voters: 483 Yes - 332 (69%) No – 151 (31%)

2013 CAC Recommendation

2016-CAC COMMUNITY SURVEY

- 452 respondents from community and staff

CAC Proposed Operational and Capital Referendum:

- Question 1: \$400,000 operational referendum for four years
- Question 2: \$2.9 million capital referendum for facility purposes
 - Construction of multi-use facility area/weight room
 - Construction of stadium press box and concessions area
 - Replacement of stadium bleachers

Referendum date of November 8, 2016

- Question 1: Yes – 1,634 (72%) No - 630 (28%)
- Question 2: Yes – 1,552 (69%) No – 712 (31%)

2016 CAC Recommendation



State statute limits school boards:

- No more than two board resolutions (questions) per calendar year
- Only held on scheduled spring or fall election days

2017 Statute Change



2020-CITIZENS ADVISORY COMMITTEE INTERRUPTED

- Pandemic interrupts work of CAC, March 2020
- Board of Education completes community survey
 - 643 responses from community and staff

Board Proposed Operational Referendum:

- Operational referendum of \$500,000 per year for 5 years

Referendum date of November 3, 2020

- Total Voters: 2361 Yes – 1,593 (67%) No - 768 (33%)

2020 Referendum



2023-CAC COMMUNITY SURVEY

- 481 respondents from community and staff

CAC Proposed Capital Referendum:

- \$47.9 million capital referendum
- Addition and renovation for a “like new” middle/high school

Referendum date of April 4, 2023

- Total Voters: 1,722 Yes – 1,086 (63%) No - 636 (37%)

2023 CAC Recommendation

OPERATIONAL

2008 - 5 years

2008 \$275,000

2009 \$325,000

2010 \$375,000

2011 \$425,000

2012 \$500,000

2013 - 3 years

2013-2015 \$400,000/yr

2016 - 4 years

2016-2019 \$400,000/yr

2020 - 5 years

2020-2024 \$500,000/yr

CAPITAL

2016 - \$2.9 million

Fitness Center, Stadium

2023 - \$49.7 million

MS/HS Renovation and Additions

Referendum History



School Funding

- Revenue Limits
 - State Aid
 - Tax Levy

Wisconsin School Funding

Three Major Sources of Revenue

1. Equalization

Other

Aid
Grants



2. Property

Tax



3.



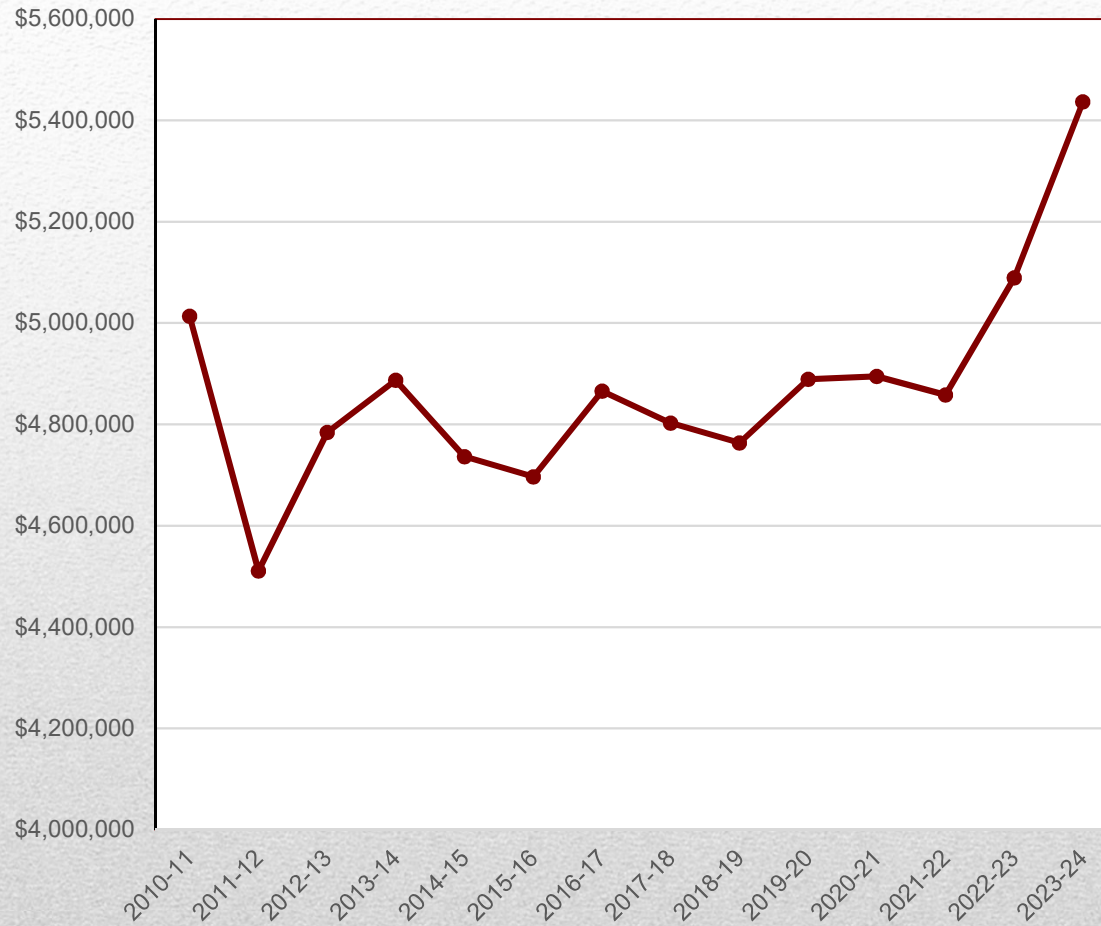
School Funding

- Provides financial assistance to public school districts for use in funding a broad range of school district operational expenditures (no strings attached).
- The amount is included in the state biennium budget.
- Factors that impact the aid amount each year:
 - Student Enrollment (enrollment ↑ = aid ↑)
 - Property Values (property values ↑ = aid ↓)
 - District Expenses (expenses ↑ = aid ↑)
- Equalization aid for 2023-24 was \$5,436,629 or 50% of the General Budget.



1. General Equalization Aid

Deerfield Equalization Aid History



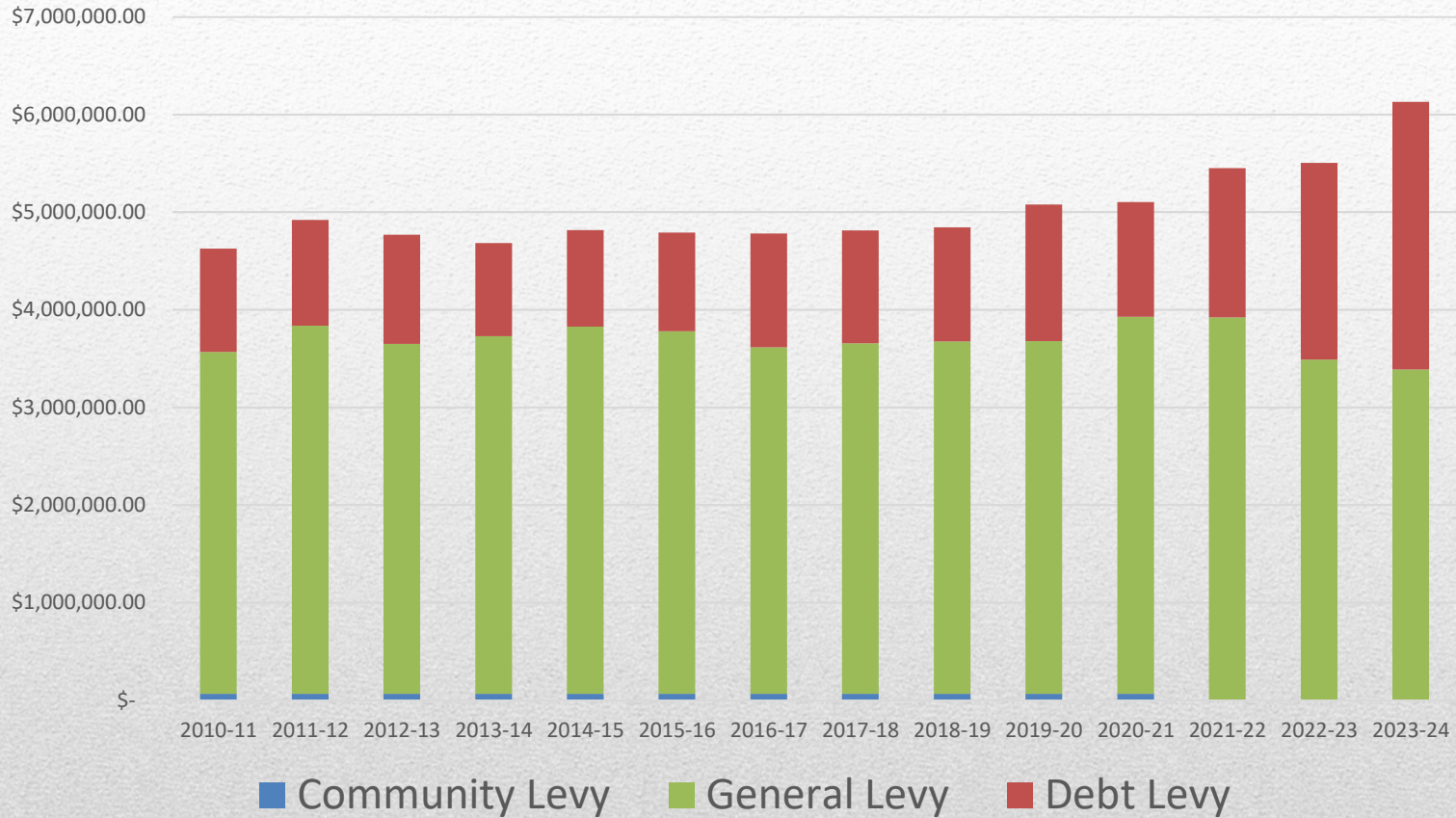
General Equalization Aid - \$5,436,629 (2023-24)

- **School District receives property taxes from 5 municipalities (2023 breakdown)**
 - **Village of Deerfield (45.47%)**
 - **Township of Deerfield (38.93%)**
 - **Township of Cottage Grove (11.96%)**
 - **Township of Christiana (3.34%)**
 - **Township of Pleasant Springs (.3%)**
- **Local property taxes provide revenue for the general budget and for any referendum approved debt payments**



2. Local Tax Levy

Tax Levy History



Local Tax Levy - \$3,386,136 (2023-24 – Gen. Fund)

18.7% of Total Revenue for 2023-24

- State and Federal Grants
 - \$303,850 ESSER Grant (expires 6/30/2024)
- State aid for specific purpose (transportation, library, etc.)
- Fees, gate receipts, facility use



Other Revenue - \$2,030,425 (2023-24)

- Revenue limits were implemented by the state in 1993-94, with the purpose of restricting the amount of revenue a school district can raise through local property taxes.

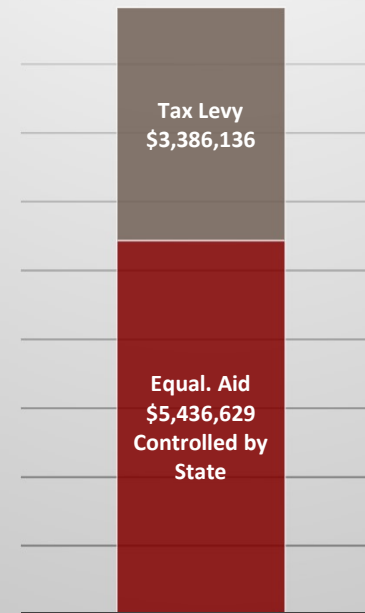
$$\text{Enrollment} \times \text{Max. Per Pupil Revenue} + \text{Exemptions} = \text{Allowable Revenue Limit}$$

$$748 \times \$11,000 + \$606,689 = \$8,834,689$$

Revenue Limit - 2023-24

- When the state raises the per pupil revenue amount, the tax levy may increase
- The state is able to impact local property taxes by increasing or decreasing the aid amount
- Debt created by local referendum is outside of the state controlled revenue limit.

Revenue Limit \$8,822,765 Controlled by State



Revenue Limit

Fiscal Year	Per Pupil Revenue Limit	Increase/Decrease
2011-12	\$ 10,076	\$ (586)
2012-13	\$ 10,126	\$ 50
2013-14	\$ 10,201	\$ 75
2014-15	\$ 10,276	\$ 75
2015-16	\$ 10,276	\$ -
2016-17	\$ 10,276	\$ -
2017-18	\$ 10,276	\$ -
2018-19	\$ 10,276	\$ -
2019-20	\$ 10,451	\$ 175
2020-21	\$ 10,630	\$ 179
2021-22	\$ 10,630	\$ -
2022-23	\$ 10,630	\$ -
2023-24	\$ 11,000	\$ 370

Deerfield Per Pupil Revenue Limit History

2023-24 Per Pupil Revenue Limits

Deerfield	\$ 11,000
Waterloo	\$ 11,000
Fort Atkinson	\$ 11,976
McFarland	\$ 12,046
Cambridge	\$ 12,073
Stoughton	\$ 12,079
Marshall	\$ 12,187
Jefferson	\$ 12,330
Range of Per Pupil RL is \$11,000 to \$24,624	

Comparable Per Pupil RL



2023-24 General Fund Revenue Total is \$10,853,190

- 50.1% is equalization aid
- 31.2% is tax levy
- 18.7% is categorical aid, fees, grants, etc.

State Imposed Revenue Limits


- State controls school aid
- Changes to state aid impacts the local tax levy
- State controls per pupil revenue limit amount

Summary of School Revenue



Questions?

Next Meeting: District Expenses

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- Try to find consistent day and time
 - Comfortable start time?
 - Comfortable length of meeting?
 - Bi-weekly until survey dissemination (mid-June)

Schedule Upcoming CAC Meetings
