
**CFSD School District
Spring Election
&
Wisconsin Referendum 101**

Types of Referendums

- Referenda to issue debt/Issue Bonds - Building - “Bricks & Mortar”
- Referenda to Exceed the Revenue Limit - “Keep the Lights On”
- Referenda for Energy Efficiency Exemption - “Energy Efficiency”^[1]



Referenda to Exceed the Revenue Limit

“General Operational Purposes”

Cambria-Friesland Schools with 31 other school districts in the state are holding a referendum to exceed the Revenue Limit for Operational Purposes. [1]



Referenda to Exceed the Revenue Limit

Non-Recurring vs. Recurring

The Cambria-Friesland Schools referendum is a “Non-Recurring” Referendum. This means the number of years the district may exceed the revenue limit is capped.

A “Non-Recurring” Referendum means the district will exceed the revenue limit indefinitely.^[1]

Referenda to Exceed the Revenue Limit

Historical Overview - Cambria-Friesland & State of Wisconsin

State of Wisconsin: Number of School Districts & Referendums 2014-2015
through 2020-2021

- 261 of the 393 School Referendums - Non-Recurring
 - 99 of the 393 School Referendums - Recurring
 - 33 of the 393 School Referendums - April 6, 2021
 - 393 School Referendums to Exceed the Revenue Limit ^[2]
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Referenda to Exceed the Revenue Limit

Historical Overview - Cambria-Friesland & State of Wisconsin

State of Wisconsin: Number of School Districts & Referendums 2008-2009
through 2014-2015

- 208 of the 266 School Referendums - Non-Recurring
 - 58 of the 266 School Referendums - Recurring
 - 266 School Referendums to Exceed the Revenue Limit ^[2]
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What does the data tell us?

2020-2021

- 421 school districts in the state of Wisconsin
 - 322 K-12
 - 45 Unified
 - 43 K-8
 - 10 Union
 - 1 First Class School District [3]
- 818,922 students attend Wisconsin public schools [4]

2019-2020

- 854,959 students attend Wisconsin public schools [4]

2014-2015

- 871,423 students attend Wisconsin public schools [5]
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Referenda to Exceed the Revenue Limit

The questions we need to ask:

Why does a school district go to referendum to exceed the revenue limit?

What factors determine if a district should hold a referendum to exceed the revenue limit?



Why does a school district go to referendum to exceed the revenue limit?

Increase in expenses

Decrease in district revenues



What factors determine if a district should hold a referendum to exceed the revenue limit?

- Due to declining revenue: Budget adjustments - compromise quality of school buildings, instruction, support, etc.

Causes for lost revenue:

- Declining or stagnant enrollment - Less state aid
 - Revenue limit growth - stagnant
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Referenda to Exceed the Revenue Limit

Local Property Taxes & Land Valuation

How much do local property taxes go toward our district revenues?

How does equalized land valuation play a role in the local property tax?



How does equalized land valuation play a role in the local property tax?

- Property tax base is used to determine district wealth and a community's ability to financially support its school district
 - 2020-2021 Cambria-Friesland School District All Fund Tax Levy
 - \$2,553,796
 - 49%
 - State of Wisconsin Total General Aid - Cambria-Friesland School District
 - \$2,728,026
 - 51% of General Fund
 - Total Revenue Limit
 - \$5,281,822 ^[6]
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How does equalized land valuation play a role in the local property tax?

- Equalized land valuation
 - Higher land valuation - lower property taxes

Examples of mill rates per \$100,000:

- Randolph - \$12.40 per \$1,000
 - Cambria-Friesland - \$11.47 per \$1,000
 - Rio Community - \$10.77 per \$1,000
 - Pardeeville - \$9.27 per \$1,000
 - Fall River - \$7.90 per \$1,000
 - Green Lake - \$4.99 per \$1,000
 - Gibraltar - \$3.29 per \$1,000 ^[7]
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Final Thoughts...

- High Equalized Land Valuation School Districts will go to referendum
 - Difference between a Green Lake and Cambria-Friesland?
 - The high value property owners pay for a larger portion of the district's overall levy
 - Cambria-Friesland Schools
 - Land valuation is growing
 - Land valuation not supported by wealth
 - Outcomes
 - Cambria-Friesland Schools through the formula is becoming a "high equalized value school district"
 - Declining enrollment - Need to go to referendum
 - For district's who go to referendum to maintain a quality/comparable education...
 - The referendum is the same tool as what the annual meeting was prior to introduction to revenue limits in 1993
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References

- [1] Referenda procedures and reporting requirements. (2020, December 08). Retrieved February 17, 2021, from <https://dpi.wi.gov/sfs/reporting/safr/referendum/procedures>
- [2] Custom referenda reports. (n.d.). Retrieved February 17, 2021, from <https://sfs.dpi.wi.gov/Referenda/CustomReporting.aspx>
- [3] Wisconsin school finance system. (2020, February 21). Retrieved February 17, 2021, from <https://dpi.wi.gov/sfs/outreach/finance-system>
- [4] Scott Girard | The Capital Times. (2020, October 15). Public school enrollment down 3% AROUND WISCONSIN. Retrieved February 12, 2021, from https://madison.com/ct/news/local/education/local_schools/public-school-enrollment-down-3-around-wisconsin/article_b64d8a27-ed7b-57ab-ab4e-2d5f7df7ef81.html
- [5] Public school enrollment data. (2020, April 02). Retrieved February 17, 2021, from <https://dpi.wi.gov/cst/data-collections/student/ises/published-data/excel>
- [6] Revenue limit worksheets for budget planning. (2021, February 08). Retrieved February 17, 2021, from <https://dpi.wi.gov/sfs/limits/worksheets/revenue>
- [7] Longitudinal data - levies. (2020, December 21). Retrieved February 17, 2021, from <https://dpi.wi.gov/sfs/statistical/longitudinal-data/levies>
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