



School District of TOMAHAWK Referendum Information

Terry Reynolds

Public Meetings:

Tuesday, March 7 @ 6:30 p.m. - HS Auditorium

Wednesday, March 15 @ 6:30 p.m. - HS Auditorium

Thursday, March 23 @ 6:30 p.m. - HS Auditorium



When is our referendum?

April 4, 2017

"Shall the School District of Tomahawk, Lincoln and Oneida Counties, Wisconsin be authorized to exceed the revenue limit specified in Section 121.91, Wisconsin Statutes, by \$3,000,000 per beginning with the 2017-2018 school year and ending with the 2020-2021 school year, for non-recurring purposes consisting of ongoing educational and facility needs and payment of debt service?"

Important to Understand

With a passed referendum we will be able to maintain our current school programming, maintain our facilities, and pay-off the District debt service liability.



**Why do School Districts need
to go to an operational
referendum?**

Why do School Districts Such as Tomahawk need to go to an operating referendum?

Wisconsin Act 16 implemented revenue limits beginning with the 1993-94 school year. A district's revenue limit is the maximum amount of revenue it may raise through state general aid and property taxes. As fixed costs and expenses continue to increase and state funding and revenue limits continue to decrease, School Districts will have budget shortfalls. Pursuant to WI state law, we must go to a referendum to exceed the revenue limit. Once a district begins an operational referendum cycle, it usually must continue as long as the state has the same funding formula. At the end of each four year cycle, the previous referendum dollars must be removed from the budget and a new referendum would then need to be placed on the ballot, asking for the revenues for the next four years.

There are four basic steps in calculating a school district's revenue limit:

Step 1

Take the previous year's base revenue. Then divide by an average of the district's most recent three year enrollment (excluding the current year).

Step 2

Take the previous. Add the per pupil allowable increase to the revenue base.

Step 3

Determine the new three year membership (enrollment) average

Step 4

Take the maximum allowable revenue per member (determined by first two steps above), multiply by your new three year membership average.

**DEPARTMENT OF PUBLIC INSTRUCTION
2016-17 REVENUE LIMIT WORKSHEET**

DISTRICT:	Tosawake	554
DATA AS OF 10/26/2016 7:45 AM		
Line 1 Amount may Not Exceed Line 11 - (Line 16+Line 18) of Final 15-16 Revenue Limit		
2015-16 General Aid Certification (15-16 Line 12A, src 621)	=	1,425,014
2015-16 Computer Aid Received (15-16 Line 17, Src 691)	=	7,990
2015-16 Hi Pov Aid (15-16 Line 12B, Src 62B)	=	0
2015-16 Fnd 10 Levy Cert (15-16 Line 16, Levy 10 Src 211)	=	10,357,986
2015-16 Fnd 38 Levy Cert (15-16 Line 14B, Levy 38 Src 211)	=	0
2015-16 Fnd 41 Levy Cert (15-16 Line 14C, Levy 41 Src 211)	=	0
2015-16 Aid Penalty for Over Levy (15-16 Line 18 , Rev Limit Wkst)	=	0
2015-16 Total Levy for All Leased Non-Recurring Exemptions*	=	125,430
*NET 2016-17 Base Revenue Built from 15-16 Data (Line 1)	=	11,595,516
*For 2015-16 Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Recoiled Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expend, Environmental Remediation, Adjustment for New choice Pupils in 2015-16)		
September & Summer FTE Membership Averages		
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%		
Line 2: Base Avg: (13+.4ss)+(14+.4ss)+(15+.4ss) / 3 =		1,252
Summer fte:	2013	2014
% (40,40,40)	11	10
Sept fte:	1,255	1,235
Total fte	1,256	1,245
Line 6: Curr Avg: (14+.4ss)+(15+.4ss)+(16+.4ss) / 3 =		1,240
Summer fte:	2014	2015
% (40,40,40)	10	12
Sept fte:	1,235	1,245
Special Needs	0	0
Vouchers	0	0
Total fte	1,245	1,250
Line 10B: Declining Enrollment Exemption =		111,139
Average FTE Loss (Line 2 - Line 6, if > 0)		12
X 1.00 =		12
X (Line 5, Maximum 2016-2017 Revenue per Memb) =		9,261.59
Non-Recurring Exemption Amount:		111,139
Line 17: State Aid for Exempt Computers =		5,136
Line 17 = A X (Line 16 / C) (to 8 decimals)		Round to Dollar
2016 Property Values (actuals have been loaded below)		
A. 2016 Exempt Computer Property Valuation Required	=	639,100
B. 2016 TIF-Out Tax Apportionment Equalized Valuation	=	1,405,429,356
C. 2016 TIF-Out Value plus Exempt Computers (A + B)	=	1,406,068,456
Computer aid replaces a portion of proposed Fund 10 Levy		
Src 691 = Computer Value X (Proposed Levy / (TIF-Out Val + Computer Value))		
CELL COLOR KEY: District Data DPI Data District Entered		
Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.		

2016-2017 Revenue Limit Worksheet	
1. 2015-16 Base Revenue (Funds 10, 38, 41)	(from left) 11,595,516
2. Base Sept Membership Avg (13+.4ss, 14+.4ss, 15+.4ss/3)	(from left) 1,252
3. 2015-16 Base Revenue Per Member (Ln 1 / Ln 2)	(with cents) 9,261.59
4. 2016-17 Per Member Change (A+B+C)	0.00
A. Allowed Per-Member Change	0.00
B. Low Rev Incr ((9,100 - (3 + 4A))-4C) Not < 0	0
C. Low Rev Dist in CODEB (Enter DPI Adjustment)	0.00
5. 2016-17 Maximum Revenue / Member (Ln 3 + Ln 4)	9,261.59
6. Current Membership Avg (14+.4ss, 15+.4ss, 16+.4ss/3)	(from left) 1,240
7. 2016-17 Rev Limit, No Exemptions (Ln 7A + Ln 7B)	(rounded) 11,595,516
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	11,595,516
B. Hold Harmless Non-Recurring Exemption	0
8. Total 2016-17 Recurring Exemptions (A+B+C+D+E)	(rounded) 0
A. Prior Year Carryover	0
B. Transfer of Service	0
C. Transfer of Territory/Other Reason (if negative, include sign)	0
D. Federal Impact Aid Loss (2014-15 to 2015-16)	0
E. Recurring Referenda to Exceed (if 2016-17 is first year)	0
9. 2016-17 Limit with Recurring Exemptions (Ln 7 + Ln 8)	11,595,516
10. Total 2016-17 Non-Recurring Exemptions (A+B+C+D+E+F+G+H)	111,139
A. Non-Recurring Referenda to Exceed 2016-17 Limit	0
B. Declining Enrollment Exemption for 2016-17 (from left)	111,139
C. Energy Efficiency Net Exemption for 2016-17 (see pg 4 for details)	0
D. Adjustment for Refunded or Recoiled Taxes, 2016-17	0
E. Prior Year Open Enrollment (uncounted pupil[s])	0
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0
G. Environmental Remediation Exemption	0
H. Private School Voucher Aid Deduction per 2015 Act 289	0
11. 2016-17 Revenue Limit With All Exemptions (Ln 9 + Ln 10)	11,706,655
12. Total Aid to be Used in Computation (12A + 12B)	1,214,325
A. 2016-17 October 15 General Aid Certification - Cell is locked.	0
B. State Aid to High Poverty Districts (not all districts)	0
<small>PRIOR TO SETTING LEVY, DOUBLE CHECK THAT YOU ARE USING THE OCT 15 CERT IN LINE 12A</small>	
13. Allowable Limited Revenue: (Line 11 - Line 12)	10,492,330
(10, 38, 41 Levies + Src 691, Src 691 is DOR Computer Aid)	
14. Total Limited Revenue To Be Used (A+B+C)	10,492,330
Entries Required Below: Enter amount needed by purpose and fund.	
A. Gen Operations: Fnd 10 including Src 211 & Src 691	10,492,330 (Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fnd 38 Src 211	0 (to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fnd 41 Src 211	0 (to Budget Rpt)
15. Total Revenue from Other Levies (A+B+C+D)	806,761
A. Referendum Apprvd Debt (Non Fund 38 Debt-Src 211)	714,775
B. Community Services (Fnd 80 Src 211)	65,996
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0
D. Other Levy Revenue - Milwaukee & Kenosha Only	0
16. Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)	11,299,091
17. Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered	6,136
Fnd 10 Src 211 (Ln 14A-Ln 17), 2016-17 Budget	10,487,144
Line 18 (not 14A) is the Fund 10 Levy certified by the Board.	
19. Total Fall, 2016 All Fund Tax Levy (14B + 14C + 15 + 18)	11,287,955
Line 19 is the total levy to be apportioned in the PI-401.	Levy Rate = 0.00093705

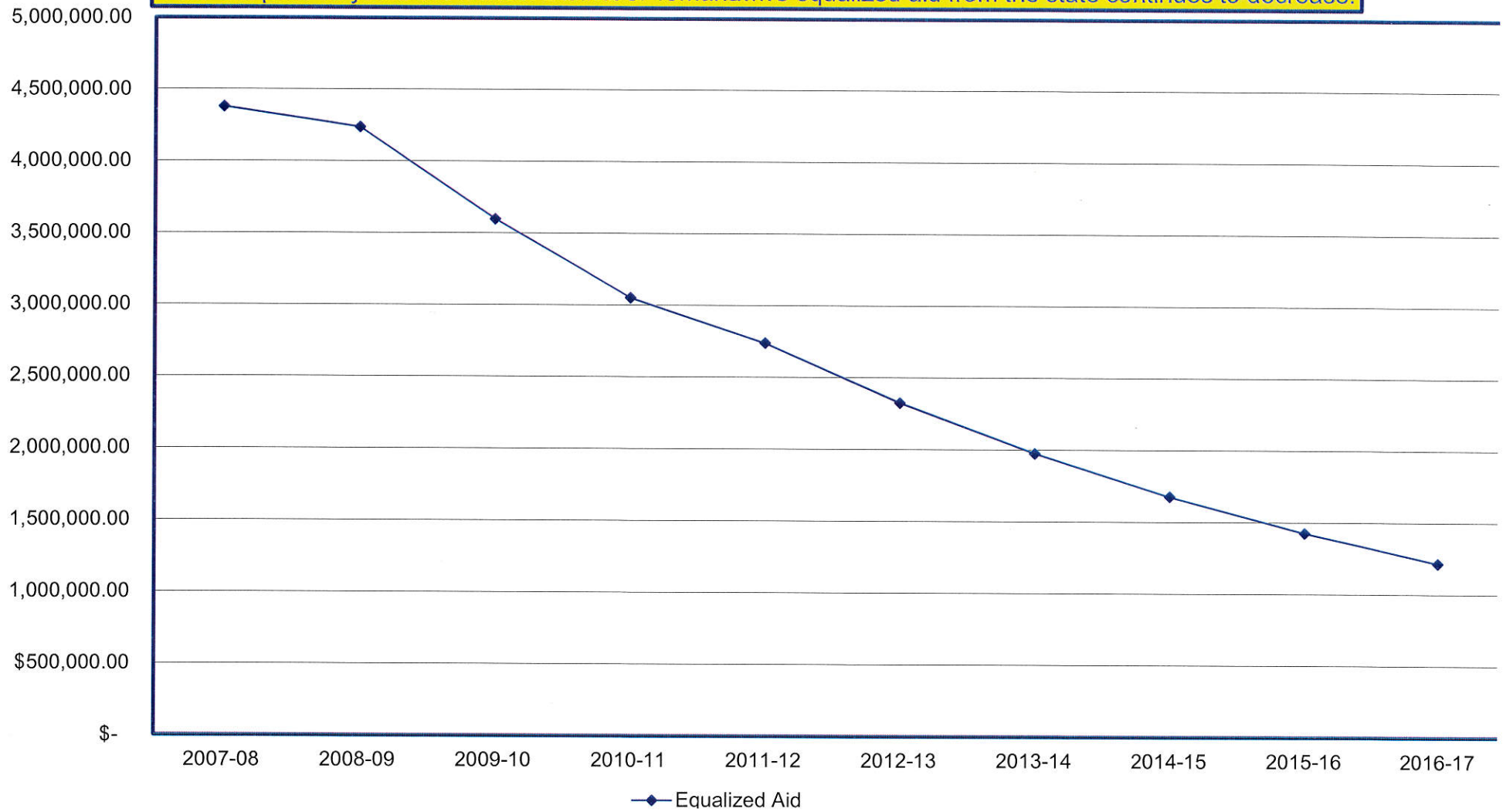
Worksheet is available at: http://dfs.dpi.wis.gov/dfs_revlimtworksheet

Revised: 10/20/16 - see change in Source to see for per pupil aid

Equalized Aid

A component of general state aids distributed to school districts based on a formula that takes into consideration each individual district's equalized valuation, membership and costs.

Over the past 10 years the School District of Tomahawk's equalized aid from the state continues to decrease.



Non-recurring

Typically used for operating expenses

- ❖ A non-recurring referendum to exceed the revenue limit allows a school district to levy an additional tax above the allowable limit for any given number of years. The tax has a “sunset” and once it is done, the district will no longer have the authority to levy, unless it goes back to referendum.
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WI OPERATING REFERENDUM HISTORY

Since 1993, there have been 1,134 operating referendums in Wisconsin; 579 have passed and 555 have failed.

Tomahawk SD Mill Rate

Year	Enrollment	Mill Rate	Total Levy
2007-08	1503	\$7.40	\$10,375,288
2008-09	1466	\$7.01	\$10,556,785
2009-10	1458	\$7.30	\$11,188,058
2010-11	1403	\$7.79	\$11,765,613
2011-12	1338	\$8.15	\$11,765,613
2012-13	1323	\$7.65	\$10,935,040
2013-14	1295	\$8.34	\$11,240,032
2014-15	1294	\$8.15	\$11,145,847
2015-16	1307	\$8.00	\$11,152,122
2016-17	1258	\$8.04	11,287,995
2017-18	1238 (projected)	---\$9.46 (with a passed referendum)	---
2018-19	1208 (projected)	\$9.25	---
2019-20	1208 (projected)	\$8.83	---
2018-19	1208 (projected)	\$8.57	---

2015-16 Mill Rate Comparisons

Area K-12 Districts

Northland Pines	\$5.97
Tomahawk	\$8.00
Medford Area	\$8.44
Antigo	\$8.63
Mosinee	\$9.57
Merrill	\$9.67
Rib Lake	\$10.87
Rhineland	\$10.99
Prentice	\$11.33

Budget Shortfall 2017-2021

2017-18: (with debt payoff)	\$4,145,106
2018-19:	\$1,915,204
2019-20:	\$2,575,999
2020-21	<u>\$3,016,766</u>
Total Shortfall 2017-2021	\$11,653,075
Proposed Referendum	<u>\$12,000,000</u>
Remaining Budget for Technology and Building Maintenance Needs.	(\$ 346,925)



**Average of
\$2,913,269**

Referendum Dollar Amount:

**\$3 million per year
for four years.**

Tax Impact on Citizens

The "Mill Rate" is the rate at which property taxes are determined. A property tax bill is comprised of four taxing authorities: City/Township, Lincoln and Oneida Counties, Nicolet Area Technical College and the School District of Tomahawk.

If passed, the referendum would increase the Tomahawk SD mill rate approximately \$1.40 per thousand of assessed valuation.

The estimated tax implication on the value of your house with a passed referendum would be:

\$100,000 home	\$140.00
\$200,000 home	\$280.00
\$300,000 home	\$420.00

The mill rate for 2016-17 is \$8.04 per thousand of equalized valuation. With an estimated \$1.40 per thousand increase, the tax rate would average \$9.46 per thousand.

How has the Tomahawk reduced operating costs?

1. Continue to bid out insurance
2. Implemented a \$2,000/\$4,000 deductible HSA/HRA Health Insurance plan

- Health Insurance costs are now \$740,000 less than 2010

3. Reduced post-retirement benefits for certified staff with an estimated savings of \$56,000 per retiree
4. Outsourced food service to a private vendor
5. Successful grant awards
6. All employees pay half of their WI retirement contributions with an estimated savings of over \$500,000 per year
7. Share teachers between PK-12 Facility

Most Recent Staff Reductions (Since 2000)

Assistant Principal - **2 positions**

Administrative Assistant - **1 position**

Business Office – **1 position**

Nurse – **1 position**

Maintenance – **1 position**

Librarian – **2 positions**

FACE & Tech Ed Teach – **2 positions**

Art Teacher – **2 position**

Business Ed. Teacher – **1 position**

German Teacher – **1 position**

Guidance Counselor – **1 position**

Piano Accompanist – **1 position**

PER PUPIL SPENDING COMPARISONS

State Average = \$10,297

Northland Pines	\$13,485
Rhineland	\$11,485
Wausau	\$10,872
Prentice	\$10,591
Antigo	\$10,477
Marathon	\$10,253
Tomahawk	\$10,185
Merrill	\$10,121

How has Tomahawk SD pursued additional revenues?

Notable Grants/Program Awarded

2016-17: \$106,000 SEP Program
2016-17: \$9,750 CTE Grant
2016-17: \$8,640 EE Grant
2015-16: \$11,000 CTE Grant
2015-16: \$7,162 Peer Mentoring Grant
2015-16: \$12,670 Teacher Training Grant
2015-16: \$8,560 EE Grant
2014-15: \$18,560 EE Grant

Grants Currently Applied For

2016: \$25,000 Peer Review Mentor

**Tomahawk has a very high quality staff that goes above and beyond for the students. The facilities we have are some of the best in the state.
What makes the Tomahawk a great district & district of choice?**

National Board for Professional Teaching Standards

972 teachers in Wisconsin's schools are certified by the National Board for Professional Teaching Standards.
2 of which teach at Tomahawk..

Kohl Fellowship Awards

We have had four teachers receive this State Recognition

Kohl Student Scholarship

We have had ten students receive this State Recognition

WIAA Scholar Athletes

We have had seven students receive this State Recognition

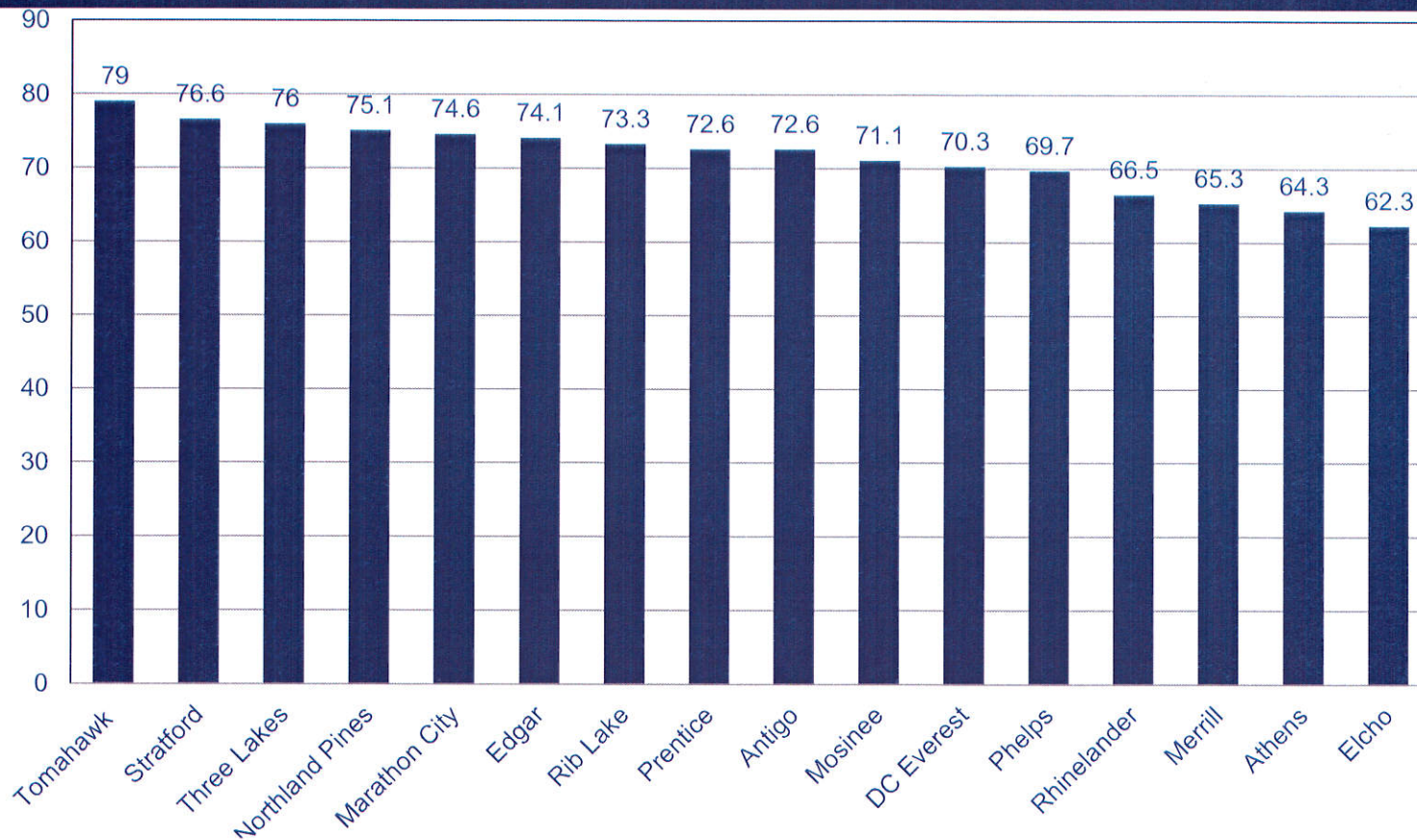
Advance Placement Pacesetter Designation

Tomahawk High School has received the Wisconsin Advance Placement Pacesetter Distinction the last three years.

High Test Scores

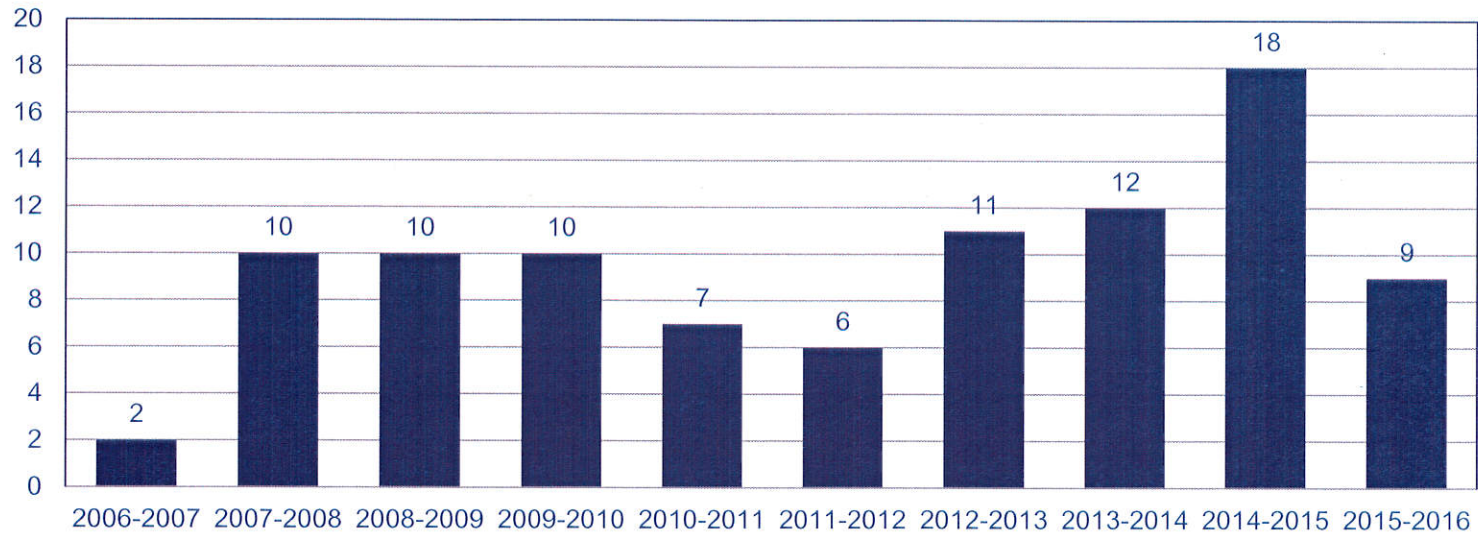
Student academic achievement is high, test scores are above state averages and our Department of Public Instruction issued School Report Cards are rated as the highest in our CESA #9 region (which includes 22 school districts).

CESA 9 K-12 School District DPI Report Card Scores 2015-16



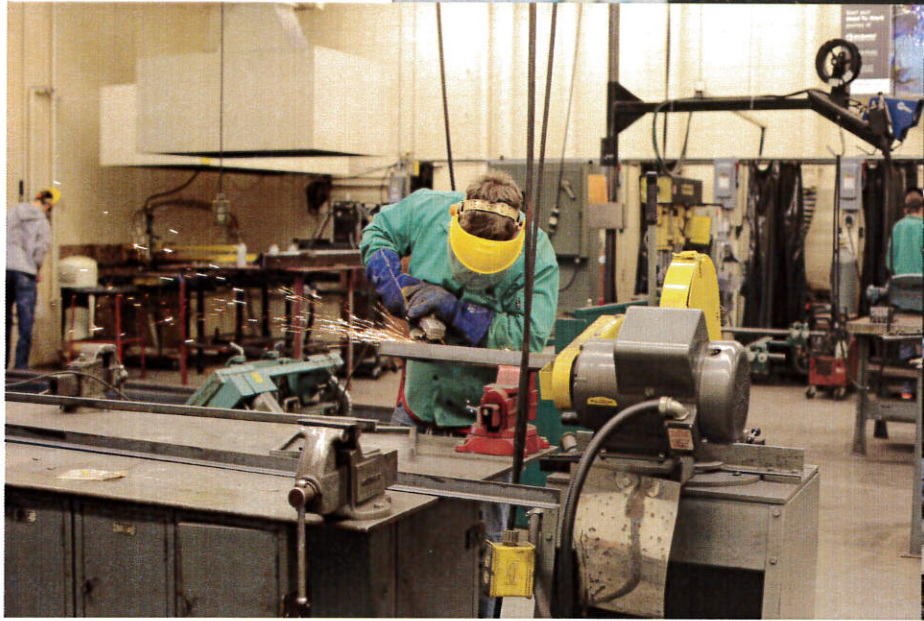
Open Enrollment History

Net Open Enrollment 2007-16



What will happen if the referendum fails?

If the referendum fails the Tomahawk School District will have an average budget deficit of \$2,243,268 million per year over the next four years, the \$2,680,000 debt service payment would also not be paid off as planned, and some very difficult decisions will need to be made on how to balance the budget. All aspects of the district will be impacted.



Absentee Voting Information

If you are interested in voting by absentee ballot, please contact your town clerk to request your absentee ballot. Contact information for clerks of all townships and the City of Tomahawk can be found on our website at tomahawk.k12.wi.us on the referendum page. If you are not yet registered to vote, you will need to register before requesting an absentee ballot.

ANY QUESTIONS?



**Remember to vote on
Tuesday, April 4, 2017!**

Visit

tomahawk.k12.wi.us/district/referendum.cfm for more information