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.
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.
WI OPERATING REFERENDUM HISTORY

Since 1993, there have been 1,134 operating referendums in Wisconsin; 579 have passed and 555 have failed.
<table>
<thead>
<tr>
<th>Year</th>
<th>Enrollment</th>
<th>Mill Rate</th>
<th>Total Levy</th>
</tr>
</thead>
<tbody>
<tr>
<td>2007-08</td>
<td>1503</td>
<td>$7.40</td>
<td>$10,375,288</td>
</tr>
<tr>
<td>2008-09</td>
<td>1466</td>
<td>$7.01</td>
<td>$10,556,785</td>
</tr>
<tr>
<td>2009-10</td>
<td>1458</td>
<td>$7.30</td>
<td>$11,188,058</td>
</tr>
<tr>
<td>2010-11</td>
<td>1403</td>
<td>$7.79</td>
<td>$11,765,613</td>
</tr>
<tr>
<td>2011-12</td>
<td>1338</td>
<td>$8.15</td>
<td>$11,765,613</td>
</tr>
<tr>
<td>2012-13</td>
<td>1323</td>
<td>$7.65</td>
<td>$10,935,040</td>
</tr>
<tr>
<td>2013-14</td>
<td>1295</td>
<td>$8.34</td>
<td>$11,240,032</td>
</tr>
<tr>
<td>2014-15</td>
<td>1294</td>
<td>$8.15</td>
<td>$11,145,847</td>
</tr>
<tr>
<td>2015-16</td>
<td>1307</td>
<td>$8.00</td>
<td>$11,152,122</td>
</tr>
<tr>
<td>2016-17</td>
<td>1258</td>
<td>$8.04</td>
<td>$11,287,995</td>
</tr>
<tr>
<td>2017-18</td>
<td>1238 (projected)</td>
<td>$9.46 (with a passed referendum)</td>
<td>---</td>
</tr>
<tr>
<td>2018-19</td>
<td>1208 (projected)</td>
<td>$9.25</td>
<td>---</td>
</tr>
<tr>
<td>2019-20</td>
<td>1208 (projected)</td>
<td>$8.83</td>
<td>---</td>
</tr>
<tr>
<td>2018-19</td>
<td>1208 (projected)</td>
<td>$8.57</td>
<td>---</td>
</tr>
</tbody>
</table>
# 2015–16 Mill Rate Comparisons

## Area K-12 Districts

<table>
<thead>
<tr>
<th>District</th>
<th>Mill Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Northland Pines</td>
<td>$5.97</td>
</tr>
<tr>
<td>Tomahawk</td>
<td>$8.00</td>
</tr>
<tr>
<td>Medford Area</td>
<td>$8.44</td>
</tr>
<tr>
<td>Antigo</td>
<td>$8.63</td>
</tr>
<tr>
<td>Mosinee</td>
<td>$9.57</td>
</tr>
<tr>
<td>Merrill</td>
<td>$9.67</td>
</tr>
<tr>
<td>Rib Lake</td>
<td>$10.87</td>
</tr>
<tr>
<td>Rhinelander</td>
<td>$10.99</td>
</tr>
<tr>
<td>Prentice</td>
<td>$11.33</td>
</tr>
</tbody>
</table>
Budget Shortfall 2017-2021

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

<table>
<thead>
<tr>
<th>School</th>
<th>Spending</th>
</tr>
</thead>
<tbody>
<tr>
<td>Northland Pines</td>
<td>$13,485</td>
</tr>
<tr>
<td>Rhinelander</td>
<td>$11,485</td>
</tr>
<tr>
<td>Wausau</td>
<td>$10,872</td>
</tr>
<tr>
<td>Prentice</td>
<td>$10,591</td>
</tr>
<tr>
<td>Antigo</td>
<td>$10,477</td>
</tr>
<tr>
<td>Marathon</td>
<td>$10,253</td>
</tr>
<tr>
<td>Tomahawk</td>
<td>$10,185</td>
</tr>
<tr>
<td>Merrill</td>
<td>$10,121</td>
</tr>
</tbody>
</table>
## How has Tomahawk SD pursued additional revenues?

<table>
<thead>
<tr>
<th>Notable Grants/Program Awarded</th>
<th>Grants Currently Applied For</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016-17: $106,000 SEP Program</td>
<td>2016: $25,000 Peer Review Mentor</td>
</tr>
<tr>
<td>2016-17: $9,750 CTE Grant</td>
<td></td>
</tr>
<tr>
<td>2016-17: $8,640 EE Grant</td>
<td></td>
</tr>
<tr>
<td>2015-16: $11,000 CTE Grant</td>
<td></td>
</tr>
<tr>
<td>2015-16: $7,162 Peer Mentoring Grant</td>
<td></td>
</tr>
<tr>
<td>2015-16: $12,670 Teacher Training Grant</td>
<td></td>
</tr>
<tr>
<td>2015-16: $8,560 EE Grant</td>
<td></td>
</tr>
<tr>
<td>2014-15: $18,560 EE Grant</td>
<td></td>
</tr>
</tbody>
</table>
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

![Bar Chart]

- 2006-2007: 2
- 2007-2008: 10
- 2008-2009: 10
- 2009-2010: 10
- 2010-2011: 7
- 2011-2012: 6
- 2012-2013: 11
- 2013-2014: 12
- 2014-2015: 18
- 2015-2016: 9
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.
Absenteec 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