



School District of TOMAHAWK Referendum Information

Terry Reynolds

Public Meetings:

Tuesday, October 6 @ 6:00 p.m. - HS Auditorium

Thursday, October 22 @ 6:00 p.m. - HS Auditorium



When is our referendum?

November 3, 2020

"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 \$3,500,000 per year beginning with the 2021-2022 school year and ending with the 2024-2025 school year, for non-recurring purposes consisting of expenses for ongoing educational and facility needs? "

Important to Understand

With a passed referendum we will be able to maintain our current school programming, and maintain our facilities.



**Why do School Districts need
to go to an operational
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. Our first operational referendum ends on June 30, 2021.

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

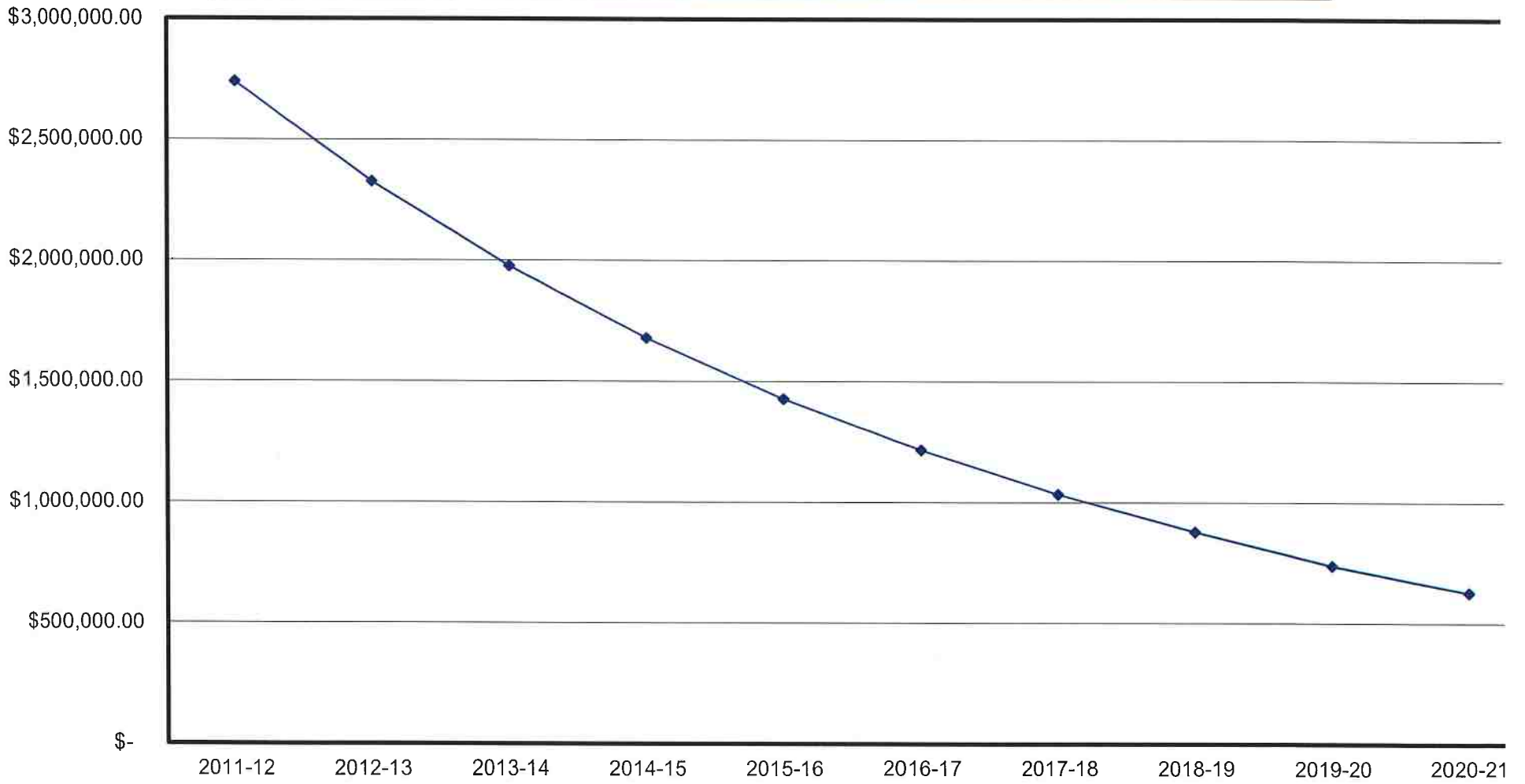
Step 4

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.
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WI OPERATING REFERENDUM HISTORY

Since 2000, there have been 1,112 debt issuing referendums in Wisconsin; 652 have passed and 460 have failed.

The last three years 116 debt issuing referendums have passed and only 21 have failed. 95% of the referendums have passed in 2020

Tomahawk SD Mill Rate

Year	Enrollment	Mill Rate	Total Levy
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	1248	\$9.53	\$13,651,053
2018-19	1220	\$9.36	\$13,857,077
2019-20	1216	\$9.31	\$14,021,134
2020-21	1211 (projected)	\$9.24 April Preliminary	\$14,186,039 April Prelim.
2021-22	1206 (projected)	---\$9.41 (with a passed referendum)	---
2022-23	1201 (projected)	\$9.31	---
2023-24	1196 (projected)	\$9.21	---
2024-25	1191 (projected)	\$9.11	---

2019-20 Mill Rate Comparisons

Area K-12 Districts

Northland Pines	\$5.89
Antigo	\$7.26
Merrill	\$8.56
Mosinee	\$8.67
Tomahawk	\$9.31
DC Everest	\$10.06
Rhineland	\$10.15
Prentice	\$10.17
Marathon	\$10.74
Wausau	\$10.79

Budget Shortfall 2021-2025

2021-22:	\$3,403,905
2022-23:	\$3,479,774
2023-24:	\$4,095,878
2024-25:	\$4,736,829
Total Shortfall 2021-2022	\$15,716,386
Proposed Referendum	\$14,000,000
	(\$ 1,716,386)

**Average of
\$3,929,097**

Referendum Dollar Amount:

**\$3.5 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 \$0.17 per thousand of assessed valuation.

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

\$100,000 home \$17.00

\$200,000 home \$34.00

\$300,000 home \$51.00

The estimated mill rate for 2020-21 is 9.24 per thousand of equalized valuation. With an estimated \$0.17 per thousand increase, the tax rate would average \$9.41 per thousand.

How has the Tomahawk reduced operating costs over the years?

1. Joined a 14 District Consortium and Continue to bid out insurance
 2. Implemented a \$2,000/\$4,000 deductible HSA/HRA Health Insurance plan
- *** Health Insurance costs are still \$230,000 less than 2010
3. Reduced post-retirement benefits for certified staff : 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 Teachers – **2 positions**

Business Ed. Teacher – **1 position**

German Teacher – **1 position**

Guidance Counselor – **1 position**

Piano Accompanist – **1 position**

PER PUPIL SPENDING COMPARISONS

State Average = \$13,913

Lakeland	\$21,823
Northland Pines	\$18,578
Rhineland	\$15,035
Tomahawk	\$14,317
Merrill	\$14,126
Mosinee	\$13,114
Antigo	\$13,057
Medford	\$11,100

How has Tomahawk SD pursued additional revenues?

Notable Grants/Program Awarded

2019-20: \$16,750 Peer Review and Mentoring Grant

2019-20: \$33,000 CTE Grant

2019-20: \$7,280 EE Grant

2019-20: \$7,700 STAR Foundation Grants

2018-19: \$63,990 Safety Grant #1

2018-19: \$68,902 Safety Grant #2

2018-19: \$20,000 Peer Review and Mentoring Grant

2018-19: \$27,000 Transition Readiness Grant

2018-19: \$8,800 EE Grant

**Tomahawk has a very high quality staff that goes above and beyond for the students. The facilities have been well maintained.
What makes Tomahawk a great district & a district of choice?**

Kohl Fellowship Awards

We have had four teachers receive this State Recognition

Kohl Student Scholarship

We have had twelve students receive this State Recognition

WIAA Scholar Athletes

We have had eight students receive this State Recognition

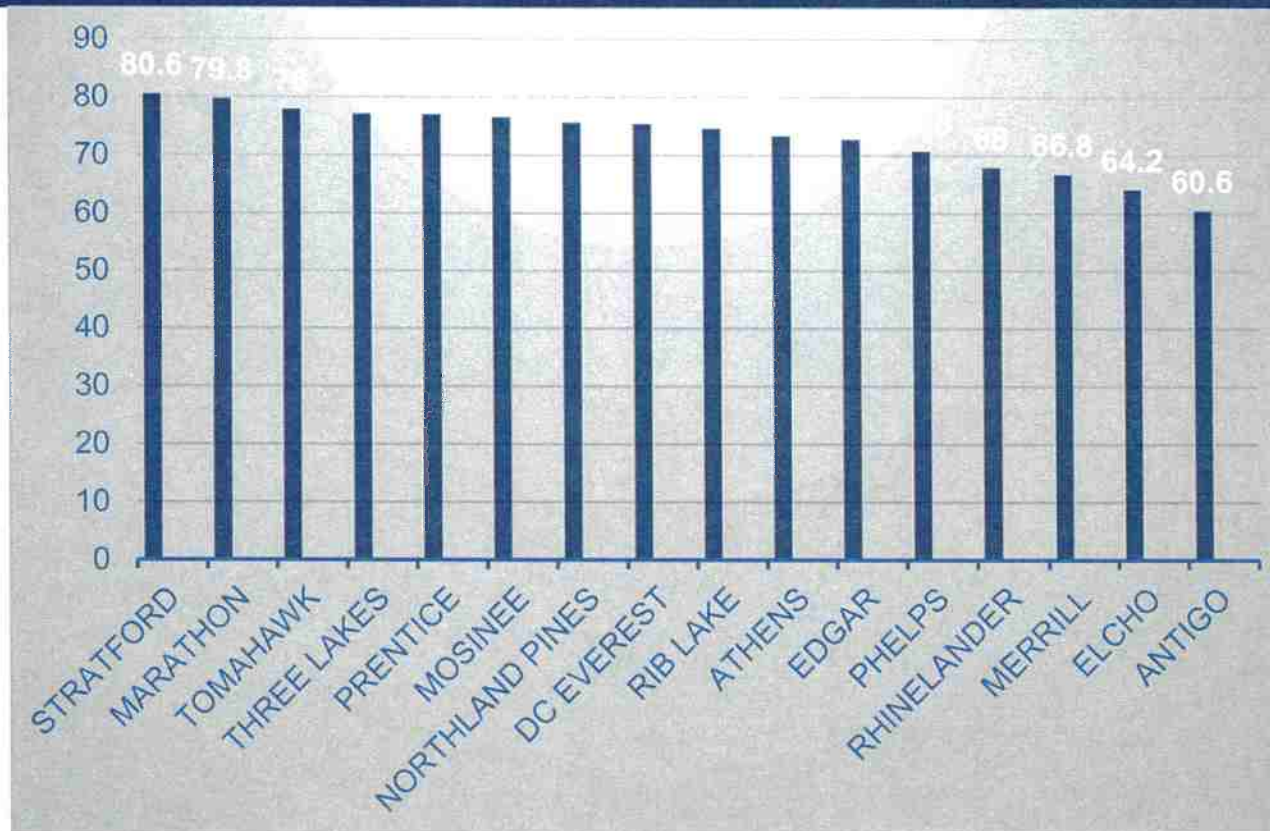
Advance Placement Pacesetter Designation

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

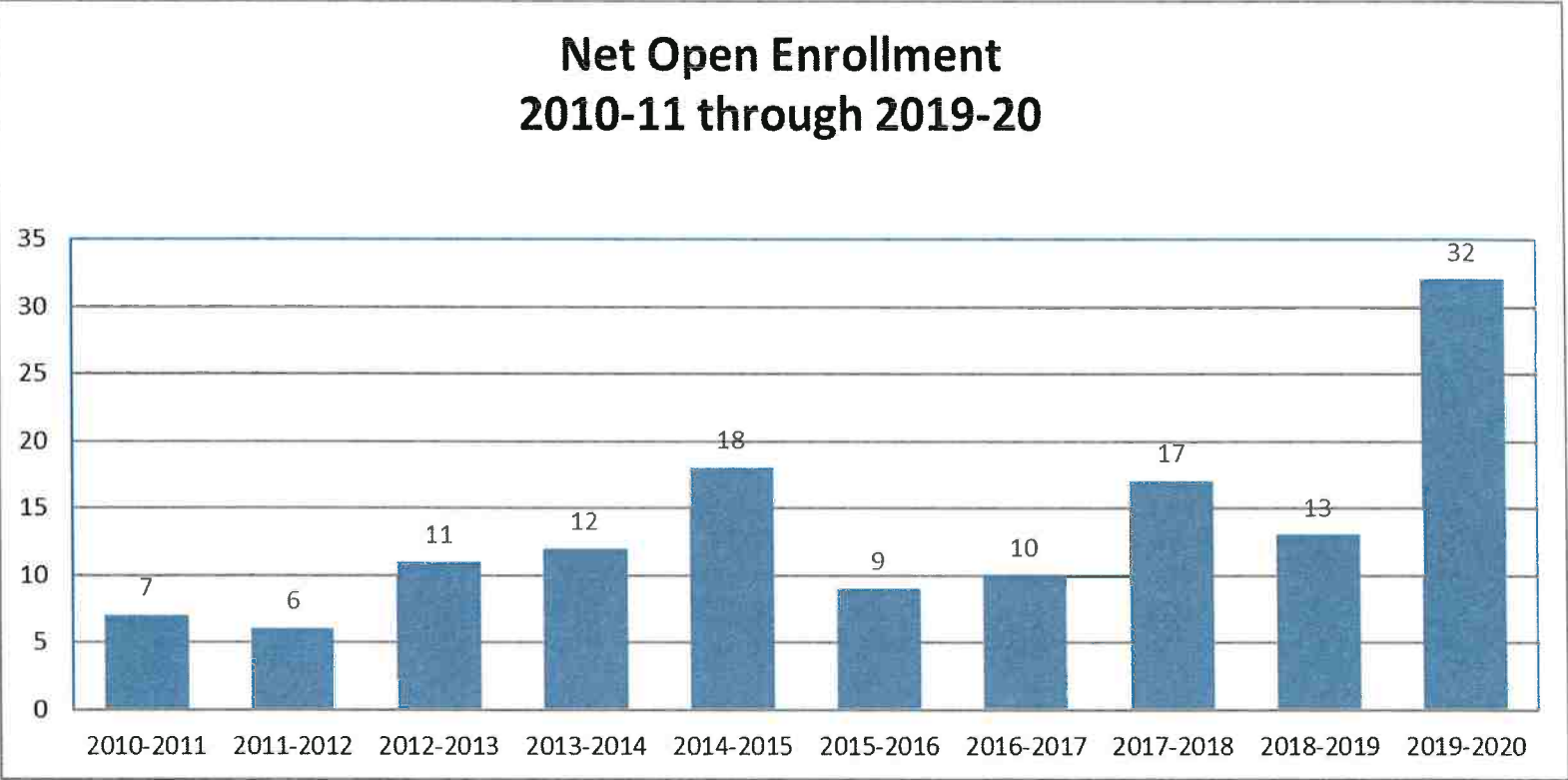
Youth Apprenticeship

The School District of Tomahawk has an average of 27% of its graduating seniors completing the State and Department of Workforce Development sponsored certification.

CESA 9 K-12 School District DPI Report Card Scores 2019-20



Open Enrollment History



What will happen if the referendum fails?

If the referendum fails the Tomahawk School District will have an average budget deficit of \$3,929,097 million per year over the next four years 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, November 3, 2020!**

Visit

tomahawk.k12.wi.us/district/referendum.cfm

for more information