



REFERENDUM 2024: BUILDING THEIR FUTURE OPERATIONAL REFERENDUM FAQ'S

This document is dedicated to providing answers to frequently asked questions related to the Operational Referendum question on the February 20, 2024 ballot.

What is an Operational Referendum?

An Operational Referendum is a voter-approved increase in taxes, over the current revenue limit, the funds from which are earmarked to cover the costs of the ongoing, day-to-day operational expenses necessary to maintain the educational programs of the District. Such costs include but are not limited to: utilities, routine and preventative maintenance, curriculum and instruction, programs/clubs/organizations, academic/fine arts/athletics, low class sizes, equipment and supplies, services to support students' needs, professional development, salaries and benefits, instructional interventions and enhancements, field trips, etc.

Why is an Operational Referendum needed?

The District faces significant funding shortages in the coming three years due to rising costs that are outpacing the revenue provided by the State of Wisconsin.

Has an Operational Referendum Been Done in the Past?

Yes, historically, our District has run three-year, non-recurring Operational Referendums. In **2015**, the three-year, non-recurring Operational Referendum approved by voters on a 3:1 margin totaled just over \$3,212,000. In **2018**, the three-year, non-recurring Operational Referendum approved by nearly 70% of the voters totaled \$3.1million. In **2021**, nearly 70% of the voters again approved a three-year, non-recurring Operational Referendum totalling \$5.1million.

NOTE: In 2021, the voters also approved a 10-year, \$2 million Capital Referendum to build the multi-purpose facility that doubles as the Shiocton Fitness Center (SFC) for our community members.

What is the 2024 Operational Referendum Amount?

As we continue to address the growing needs of students and rising costs of goods and services, this three-year, non-recurring Operational Referendum will total \$7.4 million: 2024-2025 = \$2,200,000; 2025-2026 = \$2,500,000; 2026-2027 = \$2,700,000.

Is the Operational Referendum Tied to the Building Referendum?

No. The Operational Referendum is a stand-alone question on the ballot (Question 1) and is voted on separately from the question related to the Capital (Building) Referendum.

However, it is important to note that the Operational Referendum and Building Referendum are both needed to meet different needs. While the Operational Referendum addresses the financial needs of the District for the next three years, the Building Referendum will provide the means to build for their future – the future of our students and for the overall future of our district. Building referendums are used by districts to complete projects that are too costly to do under our annual budget limitations.

How will the Operational Referendum Affect our Taxes?

The mill rate is projected to be \$10.32 for the next three years with the approval of both referendums, including the Capital (Building) Referendum. Historically, as demonstrated in the table below, the actual mill rate realized has been significantly less than what had been projected for that school year. As you can see, the actual mill rate for this school year (2023-2024) was \$1.90 less than had been projected back in February 2021. The actual mill

rates in the previous two school years, 2021-2022 and 2022-2023, were also significantly less than had been projected in February 2021 by \$1.02 and \$2.42 respectively.

The School District of Shiocton Board of Education, in conjunction with the Finance Committee, continue to hold true to their commitment to be good stewards of the tax payer’s dollars and tax only for what is needed.

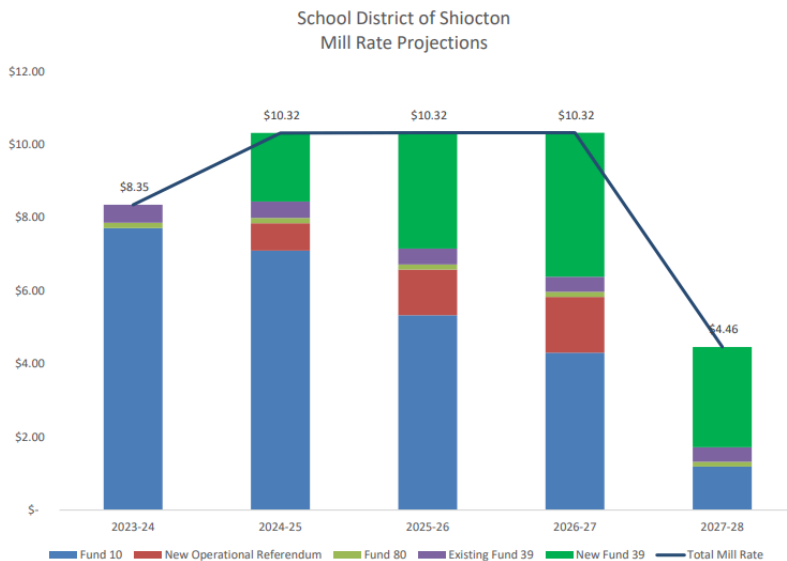
Taxation Calculation							
Year	Projected Mill Rate - Referendum	Home Value	Projected Tax Payment	Actual Mill Rate	Actual Tax	Difference b/t Actual & Projected Tax Payment	Difference b/t Years
2021 REF							
21-22	\$10.09	\$150,000	\$1,513.50	9.07	\$1,360.50	(\$153)	
22-23	\$10.13	\$150,000	\$1,519.50	7.71	\$1,156.50	(\$363)	(\$204.00)
23-24	\$10.25	\$150,000	\$1,537.50	8.35	\$1,252.50	(\$285)	\$96.00
2024 REF							
24-25	\$10.32	\$150,000	\$1,548.00	\$10.32	\$1,548.00	\$0	\$295.50
25-26	\$10.32	\$150,000	\$1,548.00	\$10.32	\$1,548.00	\$0	\$0.00
26-27	\$10.32	\$150,000	\$1,548.00	\$10.32	\$1,548.00	\$0	\$0.00

With the passing of the two referendum questions, taxes will increase by \$197.00/\$1,000 of home value.

Taxes are NOT projected to increase in either of the following two years.



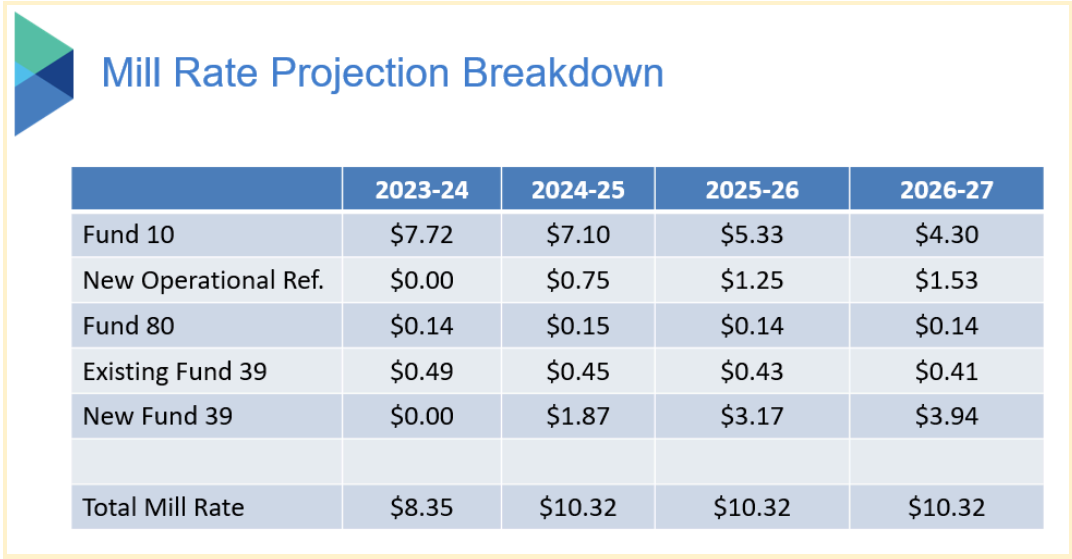
Mill Rate Projections (with Capital and Operational)



With the passage of both the Operational and Capital referendums, the Mill Rate is projected to be \$10.32 for each of the next three school years.

The Finance Committee and Board of Education worked diligently with our financial consultant to provide a more stable mill rate and thus a more stable tax payment for our community members.

For the duration of the 2024 Operational Referendum, the mill rate specific to the operational expenditures totals \$7.85 in 2024-2025; \$6.58 in 2025-2026; and \$5.83 in 2026-2027.



The table, titled "Mill Rate Projection Breakdown", shows the projected mill rates for various funds from 2023-24 to 2026-27. The total mill rate increases from \$8.35 in 2023-24 to \$10.32 in 2024-25, and remains at \$10.32 for 2025-26 and 2026-27.

	2023-24	2024-25	2025-26	2026-27
Fund 10	\$7.72	\$7.10	\$5.33	\$4.30
New Operational Ref.	\$0.00	\$0.75	\$1.25	\$1.53
Fund 80	\$0.14	\$0.15	\$0.14	\$0.14
Existing Fund 39	\$0.49	\$0.45	\$0.43	\$0.41
New Fund 39	\$0.00	\$1.87	\$3.17	\$3.94
Total Mill Rate	\$8.35	\$10.32	\$10.32	\$10.32

What if the Operational Referendum Does Not Pass?

Thankfully, in past years when the school district received the support of our community for our operational referendum questions, we have been able to avoid these types of difficult decisions.

If the Operational Referendum does not pass, the District will experience a significant shortfall in necessary funds. This will likely result in the constriction of programs and offerings, as well as changes in staffing and increases in class sizes.

Additionally, per State Statute 121.905, the District’s base revenue per member is frozen at the current amount for three years until an Operational Referendum is approved by district voters.

NOTE: *Per 2017 Act 59, school boards are limited to approving no more than two (2) board resolutions authorizing referendums, operational or debt (building), to exceed the State imposed revenue limit per calendar year.*

Didn't see your question listed? Have a follow-up question or need additional information? Please contact:

- Mrs. Schweitzer, District Administrator at (920) 986-3351 x761 or nschweitzer@shiocton.k12.wi.us
- Mr. Bradley Ritchie, School Board of Education President, at britchie@shiocton.k12.wi.us