



# OPERATIONAL REFERENDUM

SUSTAINING RESOURCES TO SUPPORT STUDENT LEARNING



Dear Frederic School District Residents,

I want to thank you for your continued support of the Frederic School District, including its students, staff, learning environments, and facilities. The District remains essential to the communities it serves. We are currently in the final year of the 2019 five-year, non-recurring, operational referendum that was supported by our residents. As a district, we find ourselves right where we intended to be when this referendum passed, reassessing and creating a path forward.

Due to the current operational referendum and one-time federal COVID relief funds ending, the district is projecting a nearly \$850,000 deficit next year and nearly \$4.5 million over the next four years.

The district is seeking voter approval for a four-year, nonrecurring operation referendum in the amount of \$1,070,000 per year, beginning with the 2024-25 school year and ending in the 2027-28 school year. Similar to the current referendum, the financial investment will be used to support student learning in the key areas of meeting daily operational needs, maintaining educational programs and facilities, and attracting and retaining high quality staff.

Our goal remains to continue to meet our current and future needs while minimizing the financial impact on local taxpayers. Since 2019, the mill rate (or rate at which taxpayers are taxed by the district) has decreased each year. During the same time, the district has prepaid on its facilities referendum debt, saving taxpayers more than \$1 million dollars in interest.

I encourage you to review the information related to the operational referendum so you can make an informed decision regarding the ballot question in the April 2, 2024 election. Thank you for your support of the Frederic School District.

Josh Robinson  
Superintendent

## MAIN PRIORITIES



MEETING OPERATIONAL NEEDS



MAINTAINING EDUCATIONAL PROGRAMS AND FACILITIES



ATTRACTING AND RETAINING HIGH QUALITY STAFF

LEARN MORE AT: <https://www.fredericsd.org/district/referendum.cfm>

## ADDRESSING CRITICAL NEEDS

# OPERATIONAL REFERENDUM

We are not alone when it comes to needing additional funds to operate our district. Operational referendums have been a necessary financial tool for a majority of school districts across the state. Like most Wisconsin school districts, the Frederic School District faces significant financial challenges due to the state's outdated school funding formula for public schools. This has prevented the district's revenue from keeping up with inflation and rising costs.

This ongoing revenue challenge became more serious with the 2023-25 state biennial budget, which did not include enough new revenue to replace one-time/non-recurring federal pandemic funding or account for staffing shortages and historically high inflation. Although the district intends to reduce spending next year, revenues are significantly dropping.

Without additional revenue or a significant reduction in expenditures, the Frederic School District budget will feature unsustainable deficits in upcoming years. This is why the School Board is asking our community to approve a non-recurring operational referendum on April 2, 2024.

### DID YOU KNOW?

**OVER 80%** of school districts statewide have needed to seek operational referendum support from their communities.

**NEARLY 25%** of all districts have at least 10% of their base revenue limit supplemented by non-recurring operational referendums.

## WHAT IS A REVENUE LIMIT?

The revenue limit acts as a ceiling on the total overall revenue, balanced between property tax revenue and state aid, that a school district can receive in a year. This limit is the largest source of funding for Frederic School District. Each Wisconsin school district is assigned its own unique revenue limit by the state. The 2023-24 school year revenue limit for Frederic is \$11,000/pupil, which is the lowest possible per pupil revenue limit. It is well below the state average of \$11,606/pupil.

## WHAT HAPPENS IF THE OPERATIONAL REFERENDUM IS APPROVED?

An approved operational referendum would increase the district's revenue limit authority evenly over the next four years by \$1,070,000 each year. It allows us to continue strengthening our future by prioritizing learning. An approved referendum also requires the district to remain conservative and frugal in its spending and prioritization of needs. The district will continue to evaluate operational needs and make adjustments related to finances and best practices.

### OPERATIONAL COSTS

- Curriculum materials
- Utilities
- Fuel
- Technology
- Student transportation
- Facility maintenance

### MAINTAIN PROGRAMS

- Academic & co-curricular offerings
- Student support services
- Summer School
- Advanced and elective course opportunities
- Maintaining class sizes

### STAFFING

- Attract & retain high quality staff
- Remain regionally competitive for staff wages & benefits

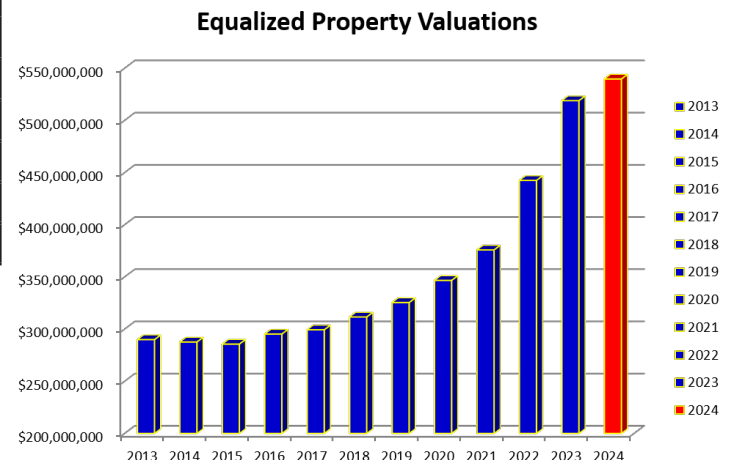
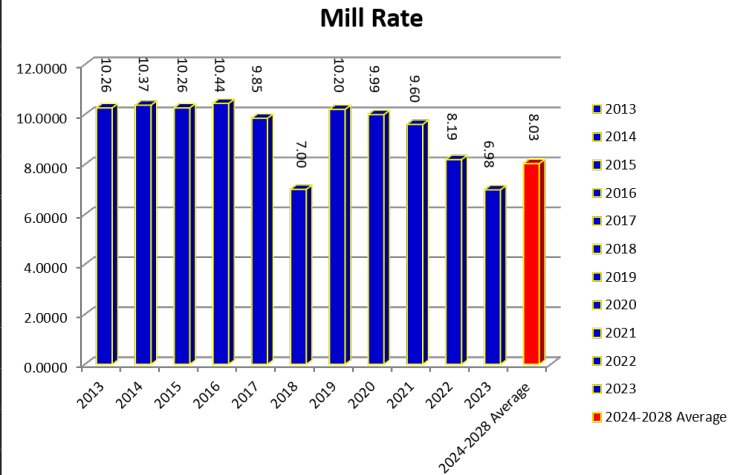
The district and board take seriously our responsibility to ensure our schools have the necessary resources, while respecting the needs of our property taxpayers. To be conservative, respectful, and financially responsible, we only ask our community for what we need, when our students need it.

# HOW WILL THIS OPERATIONAL REFERENDUM IMPACT MY TAXES?

The 2023-24 mill rate is \$6.98 per \$1000 valuation, the lowest the district has ever been. With an approved referendum, the mill rate is projected to average \$8.03 during the four years. While this is an increase from our current mill rate, it remains well below our historical average. The operational referendum amount keeps the projected mill rate relatively low, consistent, and stable.

Year	2023-2024	2024-28 Projected Average
Mill Rate	6.98	8.03
School Taxes on \$75,000	\$524	\$602
School Taxes on \$100,000	\$698	\$803
School Taxes on \$150,000	\$1047	\$1205
School Taxes on \$200,000	\$1396	\$1612
School Taxes on \$250,000	\$1745	\$2008
School Taxes on \$300,000	\$2094	\$2409
*Based on Equalized valuation growth of 4% (24-25) and 2% each year after		
*Represents all school tax levy		

Mill Rate - Projected and Historical		
School Year (Fall)	Mill Rate	District Levy Amount
2027 (Projected with Approved Referendum)	7.67	\$4,394,315
2026 (Projected with Approved Referendum)	7.94	\$4,459,778
2025 (Projected with Approved Referendum)	8.35	\$4,594,504
2024 (Projected with Approved Referendum)	8.18	\$4,413,252
2023	6.98	\$3,620,977
2022	8.19	\$3,620,977
2021	8.60	\$3,607,826
2020	9.99	\$3,463,124
2019	10.20	\$3,319,848
2018	7.00	\$2,182,059
2017	9.85	\$2,946,432
2016	10.44	\$3,080,436
2015	10.26	\$2,927,244
2014	10.37	\$2,980,298
2013	10.26	\$2,972,534
1984 - 2012 Average	13.09	



As property values have increased sharply over the past five years, the school board has worked to decrease the mill rate in order to minimize property tax impact.



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## RESOLUTION AND BALLOT QUESTION

### Board Approved Resolution

BE IT RESOLVED by the School Board of the Frederic School District, Polk and Burnett Counties, Wisconsin, that, in order to sustain resources supporting student learning, the final school district budget shall include an amount not to exceed \$1,070,000 in excess of the revenue limits imposed by Section 121.91 of the Wisconsin Statutes on a non-recurring basis for a period of four years beginning with the 2024-25 school year and ending with the 2027-28 school year for the purpose of paying District operation, staffing and maintenance costs.

BE IT FURTHER RESOLVED that, pursuant to Section 121.91(3) of the Wisconsin Statutes, the foregoing resolution be submitted to the electors for approval or rejection at the election to be held on April 2, 2024.

### Ballot Question

Shall the School Board of the Frederic School District be authorized to exceed the revenue limit under Section 121.91 of the Wisconsin Statutes beginning with the 2024 25 school year through the 2027-28 school year on a non-recurring basis by an amount of \$1,070,000 each year for the purpose of paying District operation, staffing and maintenance costs as provided in the foregoing resolution?

( ) Yes or ( ) No



REFERENDUM VOTE

TUESDAY,  
 April 2, 2024

Voter registration &  
 polling place information  
 at My Vote Wisconsin:  
[myvote.wi.gov](https://myvote.wi.gov)



### FIND MORE INFORMATION



<https://www.fredericsd.org/district/referendum.cfm>



<https://www.facebook.com/fredericschooldistrict>



715-327-5630