

# School District of Sturgeon Bay Educational Programming Operational Referendum Information and Frequently Asked Questions



## Introduction

Several years ago, at an annual Board of Education daylong retreat, the phrase “*Every Student – Every Day*” was used to summarize who we serve and what we stand for, among other things. The School District of Sturgeon Bay is proud of who we are, the people we serve, and the people who provide this service. We also believe strongly in offering a wide range of opportunities within the classroom and beyond the classroom to help our young people learn, grow, and have the most and best options available to them after high school.

It does take quite an investment to educate every student every day, and we are committed to bringing that service and value to not only our students and the families we serve, but the entire community. We realize that the investment we need to make requires resources in the form of time and money. Frankly, we take our fiscal responsibility very seriously—just as we take asking for financial support very seriously.

This also underscores the appreciation we have for the overall community support we receive in an ongoing way—not just at the ballot box as educational programming operational referenda have passed in 2007, 2010, 2013, 2016, and 2019, although that has been critically important. We work hard to continue to earn your trust. As part of this effort, we work to inform the community through a variety of avenues, including but not limited to community newsletters, social media posts, and working with our local media partners to name a few. I would also be remiss if I did not point out that through the incredibly challenging months that we have all navigated with COVID-19, our district has had in-person school everyday for the past two school years (*with the exception of one day when school was cancelled due to ice*).

The following information has been updated to reflect the current context and builds off past questions and information so those individuals who would like more detail than can be included in a different venue or presentation can contain. Thank you for your interest and for taking time to be informed.

Sincerely,  
Dan Tjernagel, Superintendent

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## Frequently Asked Questions regarding the Educational Programming Revenue Limit Override Operational Referendum

The following questions have been raised during past discussions of educational programming operational referenda. We will continue to answer questions as they come up, update this document, and post the updated document to our website. If you have specific questions that are not answered in this document, or if you need more information on any question, please email Superintendent Dan Tjernagel at [dtjernagel@sturbay.k12.wi.us](mailto:dtjernagel@sturbay.k12.wi.us) or call him at 746-2801. Thank you for taking some time to be informed on this important topic. If you have not already seen it, a District Update Presentation is also available on the district website.

1. **When is the election?** *The educational programming operational referendum to exceed the revenue limit will be held along with the School Board Election on Tuesday, April 5, 2022.*

Updated 3/15/2022

2. **Where do I vote?** City of Sturgeon Bay Wards 1-9 at City Hall; Wards 10-15 at Bay View Lutheran; Wards 16-21 at PATH of Door County (formerly Jaycee Hall). All Town of Sevastopol eligible voters vote at the Sevastopol Town Hall (including Town of Sevastopol residents living in Sevastopol Ward 1/Sturgeon Bay School District).
3. **How do I get an absentee ballot?** To have an absentee ballot mailed to you, go to [myvote.wi.gov](http://myvote.wi.gov) and complete the information. March 22, 2022 is the first day that electors can go to the City Clerk’s office to vote. Regular City Hall hours are 8 A.M. – 4:30 P.M. March 31, 2022 by 5:00 P.M. is the last day for electors to request an absentee by mail. April 1, 2022, by 5:00 P.M. is the last day for electors to vote absentee in the Clerk’s Office. To vote absentee ballot for Sevastopol, contact Municipal Clerk Amy Flok at 746-1230.

4. **What will the actual wording of the referendum be on the ballot?**

*“Shall The School District of Sturgeon Bay, Door County, Wisconsin be authorized to exceed the revenue limit specified in Section 121.91, Wisconsin Statutes, by \$2,600,000 for the 2022-2023 school year; by \$2,900,000 for the 2023-2024 school year; by \$3,300,000 for the 2024-2025 school year; by \$3,500,000 for the 2025-2026 school year; and by \$3,800,000 for the 2026-2027 school year, for non-recurring purposes consisting of funding educational programming for students?”*

*A “Yes” vote would be in favor of passing the referendum and authorizing the school district to exceed the revenue limit by the amounts stated for those particular years, while a “No” vote would not be in favor of passing the referendum or authorizing the school district to exceed the revenue limit.*

5. **How much money is the referendum for?** *The referendum is a non-recurring revenue limit override referendum to be used for educational programming for five years. For 2022-2023, the amount would be \$2.6 million. For 2023-2024, the amount would be \$2.9 million. For 2024-2025, the amount would be \$3.3 million. For 2025-2026, the amount would be \$3.5 million. For 2026-2027, the amount would be \$3.8 million.*
6. **I realize school funding can be complicated, but what is the referendum money for?** *The educational programming operational referendum will provide dollars for educational programming for students. It is very difficult to articulate exact positions that the educational programming referendum supports without communicating some sort of threat or giving the impression that those positions would be the exact positions cut if a referendum would not pass, or that cutting positions is actually a suitable alternative (see next paragraph). Such a list could cause people, programs, departments, and grade levels to be pitted against each other thereby fracturing our school community, rather than bringing it together which is what is needed for the benefit of children, families, and the community as a whole.*

*To put this in perspective and explain what the referendum money is for (also see the slide of the District Update Presentation that visualizes how many positions this is as an example), \$2.6 million is the equivalent of 22 teacher positions (out of a total of 104), 18 support staff positions (out of a total of 81), and three director/administrator positions out of a total of ten—and that would be just in year one of the five referendum years. There would have to be additional cuts in year two, three, four, and five.*

*Neither the Board of Education nor the Administration can imagine being able to meet the growing needs of children and continuing to bring value to the community with cuts of this magnitude.*

7. **I saw something in the news a few years ago about the Blue Ribbon Commission on School Funding which has been looking at funding for schools in Wisconsin. Will the state be changing school funding, which would eliminate the need for having a referendum?**

*The Blue Ribbon Commission had a series of meetings and hearings around the state in 2018. While aspects of that work held promise, some pieces have been acted on while other have not. Additionally, the Commission’s work did not lead to an overhaul of the school funding system as some thought it might. School districts in the operational referendum cycle continue to have the need to override revenue limits to provide the type of programming and staffing their communities have come to expect.*

8. **Why does the referendum increase each year after the initial \$1,000,000 decrease from the amount approved for the 2021-2022 year to the amount requested for the 2022-2023 year?** *The increase from one year to the next of the referendum is to cover much of the year-to-year cost increases for our teachers and other staff members, since they are the ones who provide the educational programming for our students. We use a budget forecast model that considers state and local trends to try and project what might happen over the course of the coming years. At the same time, we typically take a conservative approach on some of the projection details, such as property valuation increases in the district. Based on our projected increases to expenses, our annual increases in the important areas pertaining to wages and benefits are projected to be as follows:*

<u>Years</u>	<u>Salary Increases</u>	<u>Dental Ins Increase</u>	<u>Health Ins. Increase</u>	<u>Total</u>
2022-23	\$229,899	\$801	\$29,031	\$259,732
2023-24	\$244,330	\$4,431	\$40,174	\$288,935
2024-25	\$283,587	\$4,608	\$128,434	\$416,629
2025-26	\$202,761	\$4,793	\$35,962	\$243,516
2026-27	\$243,287	\$4,985	\$34,040	\$282,313

*In addition to these figures, which show projected increases, there are other factors such as per pupil aid, which is scheduled to decrease this next year, then rebound which is why the tax increase for year two of this next referendum would appear to have a smaller increase than from this year to year one of this next referendum. Obviously, we continue to pursue various cost-saving measures since the projected staffing increases from one year to the next are sometimes more than we are increasing the referendum request.*

9. **What is a non-recurring referendum?** *A referendum that is “non-recurring” means that the money is received only for the years for which it is specifically approved. The Sturgeon Bay School District’s revenue limit may increase only during the five fiscal years specifically listed because of this non-recurring referendum.*

10. **What is the difference between a recurring and non-recurring referendum?** *School districts can run two types of operational referendums: recurring and non-recurring. A recurring referendum means a school district will continue to get the amount of money. When a school district runs a recurring referendum for \$1,000,000, if the referendum passes, the school districts revenue limit will be raised by \$1,000,000 on a continual basis. A non-recurring referendum means a school district only gets the money for the time period for which it is requested. If a school district asks for a 5-year non-recurring referendum for \$1,000,000 each year for the five years and it passes, the school districts revenue limit will be increased by \$1,000,000 for each of the five years. At the end of the five years, the school district’s revenue limit goes back to the revenue limit set by the state, unless another referendum is approved.*

**11. How are the schools in the School District of Sturgeon Bay doing?** *Our school district understands the importance of employing quality people to work with our young people. Additionally, our district believes in providing support and opportunities to our students not only within the classroom, but also through other programs and opportunities that impact a student's learning and overall growth.*

*An important Board of Education-endorsed initiative we are currently engaged in deals with literacy. As some community members and parents are aware, this has been a hot topic in the State of Wisconsin in recent years and is something we need to address for the benefit of our students and community.*

*We realize that external indicators are another source of information regarding how we are doing. As the District Update Presentation points out, our school report cards range from "Meets Expectations" to "Significantly Exceeds Expectations" and district report card rating is "Exceeds Expectations" as identified by the State of Wisconsin. Additionally, as shown in the District Update presentation, SBHS ACT scores continue to be solid, and students wrote 55 Advanced Placement exams last spring.*

**12. Why does the district have to go to a referendum in the first place?** *Over the past three years we have received 34.95% of our total revenue from the State of Wisconsin. Whether one is considering the most recent discussion of the State funding two-thirds of total education costs, or the discussions going back to the 1990's for example, that does not mean each district got (or would get) two-thirds of the necessary revenue from the State.*

*Meanwhile, the state uses a four-step process to set the revenue limit, which is basically a limit as to how much the district can tax the local community. This local tax limit does not make up the remainder of the school budget that is not covered by state funding. While the district has worked hard to contain and reduce costs to maintain a low budget of expenditures, there is still a shortfall between the amount of state and local funding and what it takes to run a quality school district. That is why the district is asking the local community to approve a Referendum which allows the district to set a tax rate above the state's formula or "revenue limit" for local taxation.*

*In a sense, a referendum allows the local community to support their local schools to the extent that the state funding does not cover the school's expenses. The good news is that local tax goes directly to our local schools whereas higher state taxes would not necessarily mean those additional tax dollars would find their way to schools here in Sturgeon Bay.*

*For those interested in additional history, revenue limits imposed by the state are the driving force behind school districts running operational referendums. Revenue limits have been in place since 1994. Governor Tommy Thompson made revenue limits permanent with the introduction of two-thirds funding, although, the state never did fund every school district at two-thirds and eventually gave up two-thirds funding of K-12 education, although there is talk of two-thirds funding returning at the state level. The Qualified Economic Offer (QEO) was the third of three pieces put into place in 1994, and the QEO has also been eliminated. Of the three major changes put into place in 1994, just revenue limits are in place currently. In the early years of the establishment of revenue limits, our district did make cuts to become more efficient, as well as cuts that impacted educational offerings. Additional cuts have continued over the years, as has shifting more cost to our employees. In recent years, the school district has made additional changes and cuts and has gone to referendum every three years since 2007 in order to avoid crippling cuts to the remaining quality education we provide to our students and community.*

- 13. Why do we need to go for another operational referendum?** *In 2007, 2010, 2013, 2016, and 2019 the school district ran three-year, non-recurring operational referenda. The school district's revenue limit set by the state and aide associated with our enrollment will not cover current educational programming levels for our students, families, and community. The referendum approved in 2019 expires on June 30, 2022. Our next fiscal year begins on July 1, 2022.*
- 14. Why didn't the last referendum fix the problem?** *Regardless of political affiliation, most people seem to understand that educational funding challenges exist. This is part of the reason that the Blue Ribbon Commission on School Funding had been formed. However, as was mentioned earlier, that Commission's work did not lead a major overhaul of the school funding system and districts like ours, and other in Door County, continue to have the need to override the revenue limit with an operational referendum in order to fund the programming and staff that is needed to provide the expected level of educational quality.*
- 15. What efforts has the district taken to make the referendum amount as low as possible?** *The Board and administration have looked over past and current information, looked for budgetary savings, and made the changes we feel can be made without a major impact on the quality of education. We utilize a projection program (created by Forecast 5 Analytics) to consider as many factors as possible.*
- 16. What has the school district done to live within the revenue limits?** *The School District of Sturgeon Bay has been realizing reductions to balance the budget for a number of years. Here is information with examples of what has been reduced, realigned, or reorganized to reduce expenses.*
- a. *Reduced a number of staff positions from 2002 forward.*
  - b. *Reduced benefits and take-home pay for employees.*
    - i. *Employees began paying 50% of their retirement contributions in 2011.*
    - ii. *Retirement benefits from the district have been reduced.*
    - iii. *Much like the private sector, we've changed insurance providers, increased deductibles, and increased employee premiums.*
  - c. *Sub-contracted transportation*
  - d. *Maximized available dollars for maintenance-related and technology-related projects by pursuing and receiving grants.*
- 17. Why can't we consolidate schools in Door County?** *This is a topic that gets discussed from time to time—and is also a topic people can have very strong feelings about. While some people say this topic is not relevant as one district looks at a referendum others say it is relevant, so we continue to include it in our materials. The reality is that one school district cannot force another school district to consolidate with it. For some of the historical information, please see the next paragraph.*

*The Sturgeon Bay and Sevastopol School Districts studied consolidation back in 2007-2008. The property valuation difference was reported to have caused the Sevastopol taxpayers to have an increase in their taxes, while the Sturgeon Bay taxpayers were reported to see a decrease in their taxes. Even if both communities and districts had decided to consolidate, there would still have needed to be a referendum at some point.*

- 18. If the referendum fails, which programs will be impacted?** *If the referendum question fails, the Board of Education and Administration would be forced to make decisions with very serious implications. The district could further reduce educational programming offerings, reduce, or eliminate departments and programs, raise class sizes, and/or utilize fund balance until a referendum would pass. (The fund balance would be exhausted in approximately 18 months—and the loss of fund balance would*

cost the district hundreds of thousands of dollars in interest; see question #23 below.) However, the impact of these cuts would cause our district to lose students to our neighboring districts through open enrollment and make the financial situation even more challenging than it already is or would become. Therefore, the Board and Administration do not believe the additional reductions and related actions referenced above are a viable option.

**19. What is the current per pupil spending amount? How does Sturgeon Bay compare to other school districts?** *The most recently published data (from 2019-2020) shows the Total District Cost Per Member as follows: Sturgeon Bay spent \$14,606 per student; Gibraltar spent \$24,828 per student; Sevastopol spent \$18,567 per student; Southern Door spent \$13,806 per student; and Washington Island spent \$24,654 per student.*

*Source: DPI Data Warehouse – Longitudinal Comparative Cost Summary Data Spreadsheet (2020-2021 has not been released yet)*

**20. Have other school districts been going to referendum?** *One year ago in April of 2020, there were 56 Wisconsin school districts that went to referendum for a total of 70 school referendum questions: 19 of the 36 questions to issue debt passed (53%); 18 of the 26 operational referendum questions to exceed the revenue limit on a non-recurring basis passed (69%); and five of the eight operational referendum questions to exceed the revenue limit on a recurring basis passed (71%).*

*Source: Baird Public Finance Referenda Results*

**21. How bad is the declining enrollment situation and how does the district plan for future enrollment?** *Declining enrollment has a negative impact on revenue limits. Our school district, like most in the state and region has declining enrollment. Put simply, the typical family unit is made up of fewer children than it used to be.*

*We have worked with Applied Population Laboratory from UW-Madison to do school enrollment projections for us. The most recent projection series was done as part of the capital referendum project in 2019. The report, entitled Planning for the School of Tomorrow, and done specifically for our school district is available on our website. To see the roughly 30-page report go to the District Information tab and select Referendum Information from the drop-down menu. Then select Facility Referendum Info 2019-2020 and click on the School Enrollment Projections Series 2019 link near the bottom of the list of resources.*

**22. Why can't the school district apply for grants to help cover increased cost?** *The district actively seeks and receives grants and donations to help support education and what we are able to offer students, families, and the community. We have received many grants over the years. We have been able to update to more secure elementary and middle school office entrances, have updated technology infrastructure, technology available to students and staff, wireless connectivity, phone servers, replaced high school lockers, replaced middle school bleachers, built a modernized play space behind the middle school that is accessible to children of varying abilities, and built a brand-new greenhouse.*

**23. Why can't the school district use its fund balance to make up the deficit?** *A common misconception is that a school's fund balance is money in a long-term savings account being stashed away for a rainy day. The way it is talked about sometimes, this is a very easy mistake to make. Very simply, fund balance is a snapshot of the district's equity position on June 30<sup>th</sup> (the last day of a school's fiscal year) and changes on a daily basis. To figure out our equity position, we subtract our liabilities from our assets. Our June 30<sup>th</sup> assets are generally made up of our current cash (in our checking account), plus the taxes we will receive in August, and any grant payments we are expecting by the end of September (for*

expenses paid in the previous fiscal year). Our liabilities include payments yet to be made, such as utilities (from the month of June) and insurances over the summer for our staff members.

From the final tax payment for the year, which we receive in August, the district receives no major funding until the first Monday in December every year in the form of state equalization aid. That means, in order for us to avoid short term borrowing (using a line of credit to make sure we can pay bills and payroll on time), we need to have a fund balance on June 30<sup>th</sup> that will not go negative before that first Monday in December. After a lot of planning and belt tightening, School District of Sturgeon Bay was able to avoid the extra expense of short-term borrowing for the first time in over twenty years in 2018. Prior to the passage of the first three-year operational referendum in 2007, this short-term borrowing was costing the district over \$90,000 a year (or the approximate equivalent of two teachers not on our health insurance).

If the district were to use fund balance (which would mean running a deficit) to make up this deficit, we would be at \$0 before the end of the second year of the next three-year referendum cycle. This would mean having to borrow money on a long-term basis, costing the district hundreds of thousands of dollars more every year, thus having to continue to cut teachers and staff. This is not something that is fiscally sound or sustainable for any school district.

- 24. Is it true the district needs to go to referendum to maintain benefits for the employees?** *Most of any school district's expenses are related to their employees. Education is a student-centered business that requires people to educate students and maintain our district facilities. The school district has continued to work towards controlling salaries and benefits for all staff. We have made changes to our insurance providers, benefits, and deductibles; our employees pay 50% of the cost of their retirement. Our employees have seen a decline in benefits and take-home pay as a result of the changes in recent years.*

*That being stated, we also need to be aware of attracting and retaining quality people and employees in the current climate. Our country has known for some time about challenges such as more workers leaving the work force than entering it. Not only are we hitting this point after years of the data predicting it, but COVID-related factors have in some ways both accelerated and exacerbated the problem. We need to be fiscally responsible, but we also need to attract and retain staff members.*

- 25. Doesn't the school district receive aid from the state? Why are the local property owners being asked to fix the funding issues?** *As discussed in question #12, the School District of Sturgeon Bay receives about 34.95% of its budget from state aid (see 11-year trend of State aid for Sturgeon Bay below). Property valuation is another critical component (see 11-year trend of property values for Sturgeon Bay below). We also have the least amount of property valuation of the four mainland school districts in Door County (see county comparison in FAQ number 33 on the last page of this FAQ for additional information).*

<u>Fiscal Year</u>	<u>Equalization Aide from State</u>	<u>Equalized Property Value</u>
2011-2012	\$3,810,834	\$835,099,661
2012-2013	\$3,458,435	\$813,307,219
2013-2014	\$3,435,817	\$790,159,078
2014-2015	\$3,404,464	\$791,483,410
2015-2016	\$3,744,986	\$774,745,554
2016-2017	\$3,963,621	\$782,767,967
2017-2018	\$4,274,704	\$788,013,114
2018-2019	\$4,330,955	\$821,611,564
2019-2020	\$4,391,424	\$898,568,291

2020-2021	\$4,422,079	\$924,401,096
2021-2022	\$5,153,979 + *\$59,160	\$1,000,685,859

*\*Note: Our school district qualified for \$59,160 in high poverty aide for the first time*

- 26. According to my tax statements, some years the school district portion of my property taxes has increased, and some years like this past year the school district portion of my property taxes decreased. How come those changes don't fix the funding issue?** *As referenced in question 12, revenue limits are a critical component of school funding in Wisconsin and school districts need to get permission from our voters to set a tax rate above the state's formula or "revenue limit" for local taxation.*

*While there are districts (such as Gibraltar, for example) that have recurring referenda in place (see question 10) and this could be an option for our district at some point in the future, our district has historically used non-recurring referenda which means we need to go to our voters every time the next referendum is needed. We have used a 3-year non-recurring referenda cycle in the past and based on feedback to consider a longer term plus favorable community survey data the school board voted to use a 5-year non-recurring cycle for the next operational referendum.*

- 27. If the school district quit funding athletics or extra-curricular activities in general, would they have enough money for the educational programming?** *The school district's total expenses for athletics in 2020-2021 were about \$281,382.11 or 1.6 percent of our total budget. While this is a substantial amount of money, the expense is very low considering the positive impact on a student's education, as well as overall percentage of the district budget. Like it or not, athletics and extra-curricular in general are also a major priority for a number of students and families—and attract some families to our school district as well. Eliminating these programs would cause us to lose families to other districts and would make the funding situation worse yet.*

- 28. Why can't Door County have just one superintendent? Green Bay has just one?** *Door County has five school districts. Each school district has its own school board. One superintendent for Door County would not be able to provide the attention each community, school board, and school district is currently accustomed to. To effectively operate with one superintendent, Door County would likely need to become one school district. Green Bay also has many layers of administration and departments. They have positions like associate/assistant superintendent, executive directors, and so forth. Green Bay has positions and departments that schools in Door County wouldn't want to pay for.*

- 29. What has the district done to try to save money?** *The school district has been a conservative spending school district for many years. Even before revenue limits were put into place back in 1994, our district was a low spending district. As a result, our district's revenue was lower than many other school districts at the time revenue limits were put into place. Since 2002, we have reduced staff by a number of positions. Every school district employee is now paying 50% of their retirement through the state system. Since Act 10, the school district has bid out health insurance as a member of the Door-Kewaunee Insurance Purchasing Cooperative and lowered the benefits of employees. Back in 2013-2014, the district contracted transportation with Kobussen to maintain service and save about \$200,000 per year. Three years ago, we were also part of a small group of districts that partnered with Prevea 360 in order to receive a 15% decrease in cost—as well as a five-year rate schedule of flat or extremely small increases. In addition to what is described here, we are operating at a time when demands of schools continue to increase and the number of programs needed to support all students and families is beyond what it was years ago.*



- 30. How did Act 10 help save money for the school district?** *The school district has been able to save money because of Act 10. We changed benefits for teachers and staff, which includes post-retirement benefits. All employees are also paying 50% of their retirement. Employees pay a larger portion of the insurance premium cost. The Board of Education now has more authority to make changes for future savings.*
- 31. Why does the school district still need to go to referendum now that Act 10 has been in place for a number of years?** *Even though Act 10 provided a savings to school district in a couple of different ways, it does not provide enough savings to overcome the shortfall caused by revenue limits. As previously discussed benefit levels have been reduced, staff now pay half of their retirement contributions, and the district can make changes to insurance, for example, whenever needed. We all know that it is important to provide a quality education to the students of Sturgeon Bay. Put another way, Act 10 has allowed districts to save money by reducing benefits for our staff members. As labor market challenges escalate, we need to take a cautious, responsible approach that also keeps in mind the long-term fiscal and educational effects of decisions we make now.*
- 32. Has the school district really cut enough? Plus, if enrollment is less than it used to be why aren't there more cuts?** *To account for elementary class sizes that are smaller than they used to be years ago, teaching positions have been eliminated in recent years. As we look ahead to the elementary enrollments projected for next year those are expected to range from about 55 - 65 students at the 4K- grade 5 levels. While we used to have five sections of elementary grades, for example, we now make arrangements to have three or four sections of elementary grades.*

*Secondary staffing levels are more difficult yet to grasp, especially in terms of averages while considering the courses and educational programs offered in the various areas. TJ Walker Middle School grades are projected to range from about 65-80 students next year. High school graduating classes are projected to range from 85-105 next year. We currently have secondary departments ranging from one to four members. Further reducing any elective area jeopardizes the entire program. Reducing teaching positions to part-time reduces our ability to attract and retain quality staff.*

<u>Department</u>	<u>Middle School</u>	<u>High School</u>
English	*4	*4
	<i>Note: * = Includes a combined teacher, reading interventionist, and literacy person</i>	
Math	3	4
Science	2	3
Social Studies	3	3
Special Education	3	4
Physical Education	1 (includes Health)	1 (includes Athletic Director)
Art	1	1
Business Education	1 (includes Keyboarding in grades 3-5)	1
Family & Consumer Ed.	1	1
Music – Band	1 (includes Kindergarten Music)	1
Music – Choir	1	1
Spanish	--	2 (includes classes for MS students)
Technology Education	1	2

**33. Why is Sturgeon Bay School District's tax rate higher than other districts in the county?** *The tax rate is determined by land value. The more land value a district has the lower the tax rate will be because the district has more value covering the expenses of the school district paid through property taxes. Membership deals with the number of students living in your school district.*

<u>District</u>	<u>Property Valuation</u>	<u>September Membership</u>	<u>*Revenue Limit per Member</u>	<u>Mill Rate</u>
Gibraltar	\$4,008,376,886	518	\$24,619.42	\$3.42
Sevastopol	\$1,706,162,937	538	\$15,361.13	\$6.42
Southern Door	\$1,367,105,918	1,030	\$11,700.33	\$8.70
Sturgeon Bay	\$1,000,685,859	1,045	\$13,512.83	\$10.69
Wash. Island	\$326,281,200	54	\$29,060.24	\$4.18

*\*Note: Revenue Limit per Member is without building referenda included.*

*Source: Department of Public Instruction revenue limit worksheets.*

**34. If the district doesn't need all the revenue limit override money from this educational programming operational referendum the next five years, what would the district do?**

*The school board gives final approval to the school budget and sets the tax levy every October as part of the annual business that needs to be done. If all the projected dollars amounts for the fiscal year are not needed, the school board can choose to levy less money than they have the authority to levy, by funding projects that would not have to be deferred to future years, by funding projects that would not be added to a potential future referendum question, coming up with other responsible uses for dollars as they deem appropriate at that time, or a combination of these options.*

*For example, in October of 2021 the school board under levied by \$813,147. Federal COVID-relief dollars we had not anticipated did have something to do with our ability to do this, as well as the ability to reduce the \$3.6 million in educational programming operational referendum dollars not only for the current 2021-2022 school year, but to reduce the amount we are asking for in 2022-2023 by \$1 million to \$2.6 million.*

## **Conclusion**

Thank you for your time and attention. If you have an idea or additional question that could be added to this document to help inform our residents, please contact Superintendent Dan Tjernagel at 746-2801 or [dtjernagel@sturbay.k12.wi.us](mailto:dtjernagel@sturbay.k12.wi.us) . Thanks in advance for your assistance.