

NOSD

**NORTHERN OZAUKEE
SCHOOL DISTRICT**



**Operational Referendum
April 2024**

Flipbook of Key Facts

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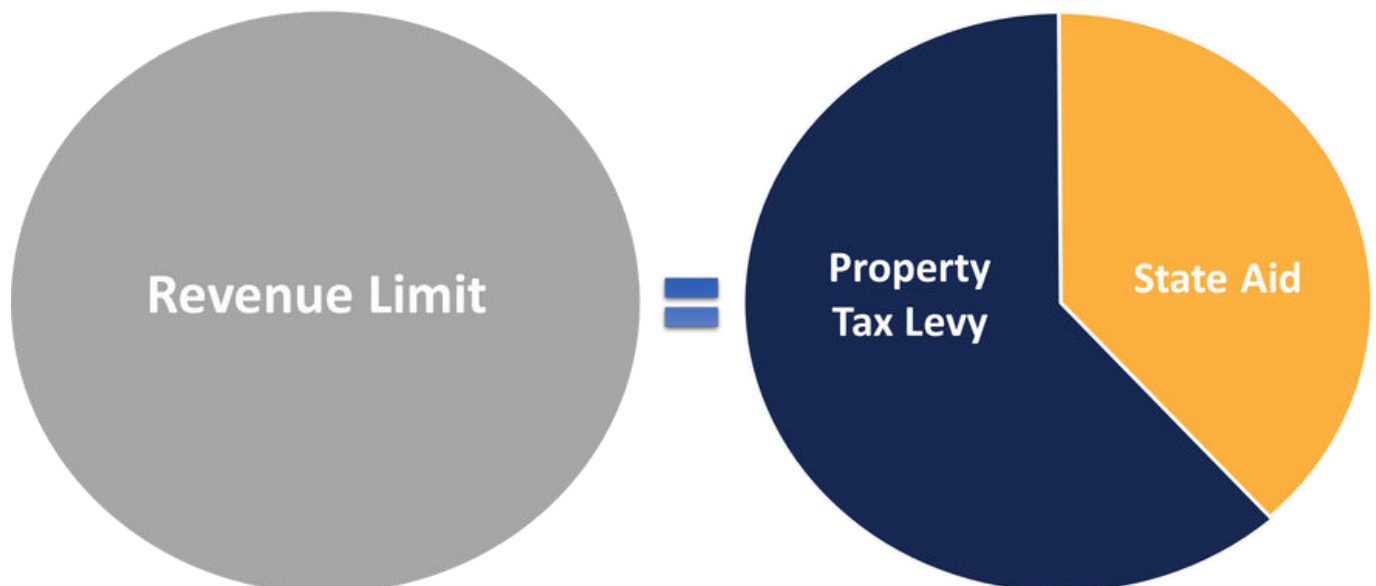
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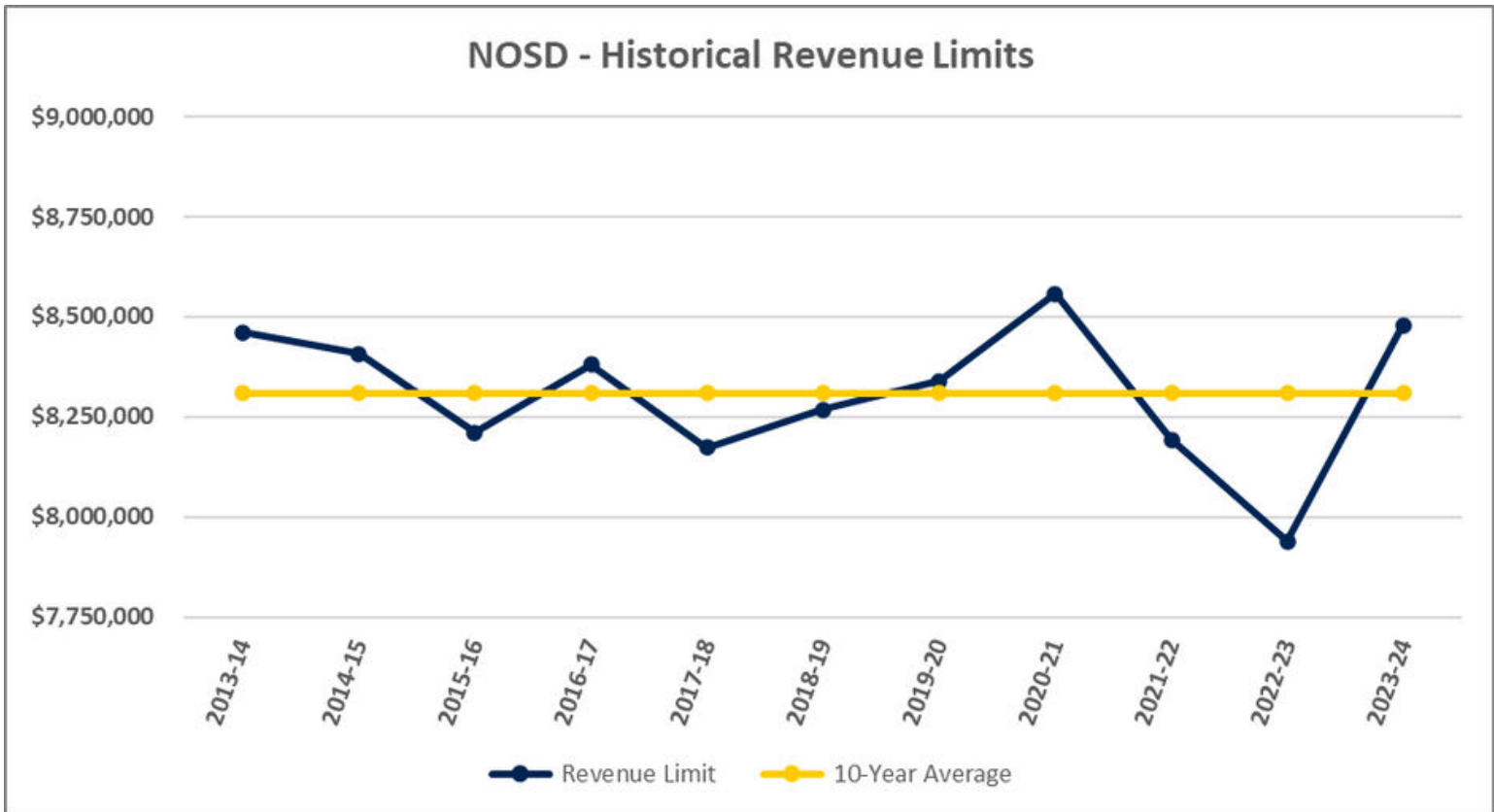
How Schools are Funded

1. Revenue Limit = The maximum amount of money as determined by the state, or cap, all districts are allowed to collect for operations.
2. Funding is provided to schools through a combination of state aid and property taxes.
3. To exceed the cap of what can be collected for operations, approval from taxpayers is required (an operational referendum).



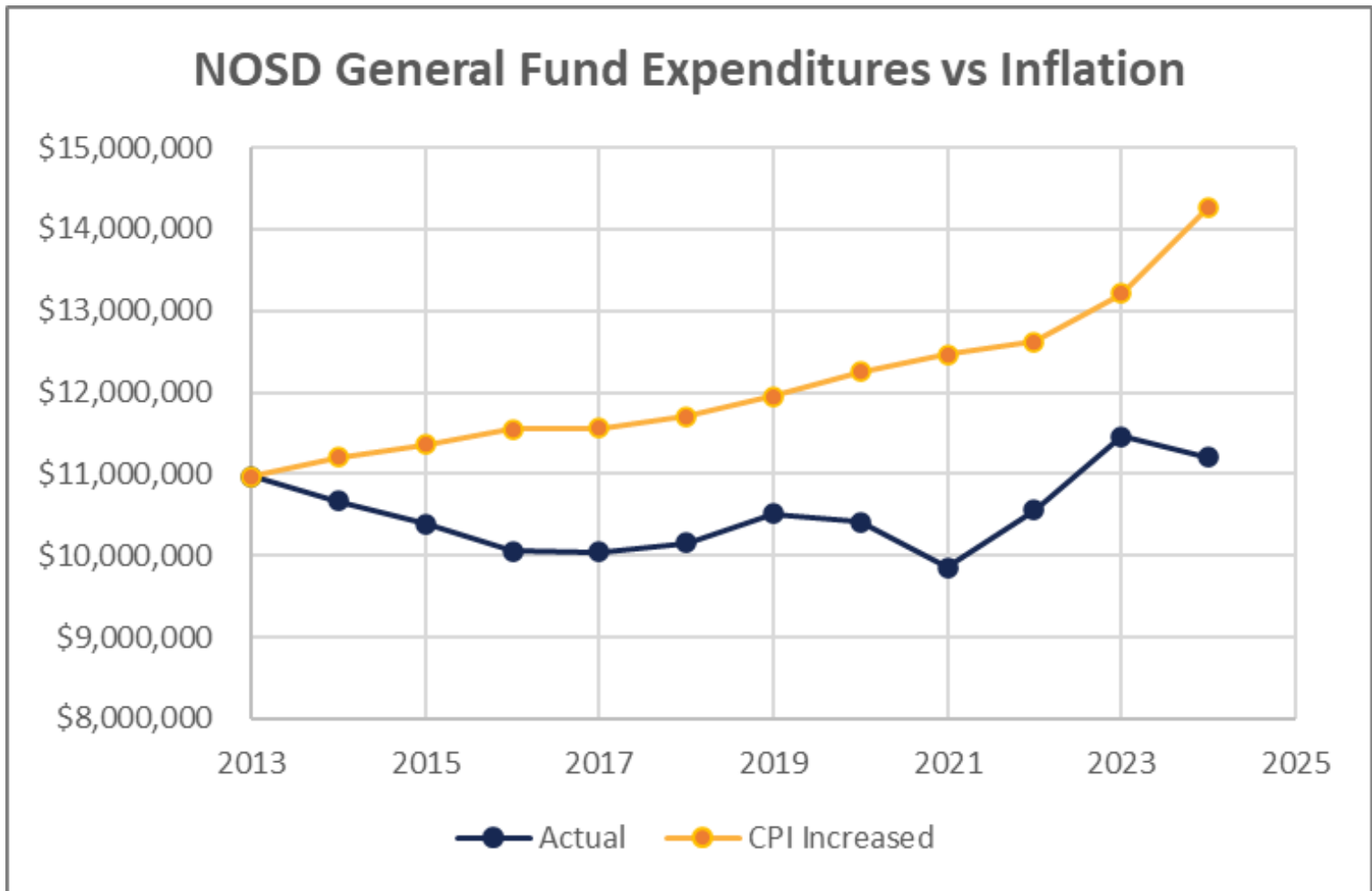
History of NOSD Budget

- Districts across the State of Wisconsin are required to follow revenue limit calculations that were established in 1993.
- Our District is operating within the same revenue cap and expenditure level that we did 10 years ago.
 - Over the past 10 years, significant consolidation of staffing (teachers and administrators) and cuts have occurred, while trying to minimize negative impacts to students' education.
- Without increases to funding, significant deficits are forecasted in future years.



NOSD Per Pupil Revenue (Set by state)					
2014-2018	2019	2020	2021	2022	2023
\$ 9,916	\$ 10,091	\$ 10,270	\$ 10,270	\$ 10,270	\$ 11,000

History of NOSD Budget

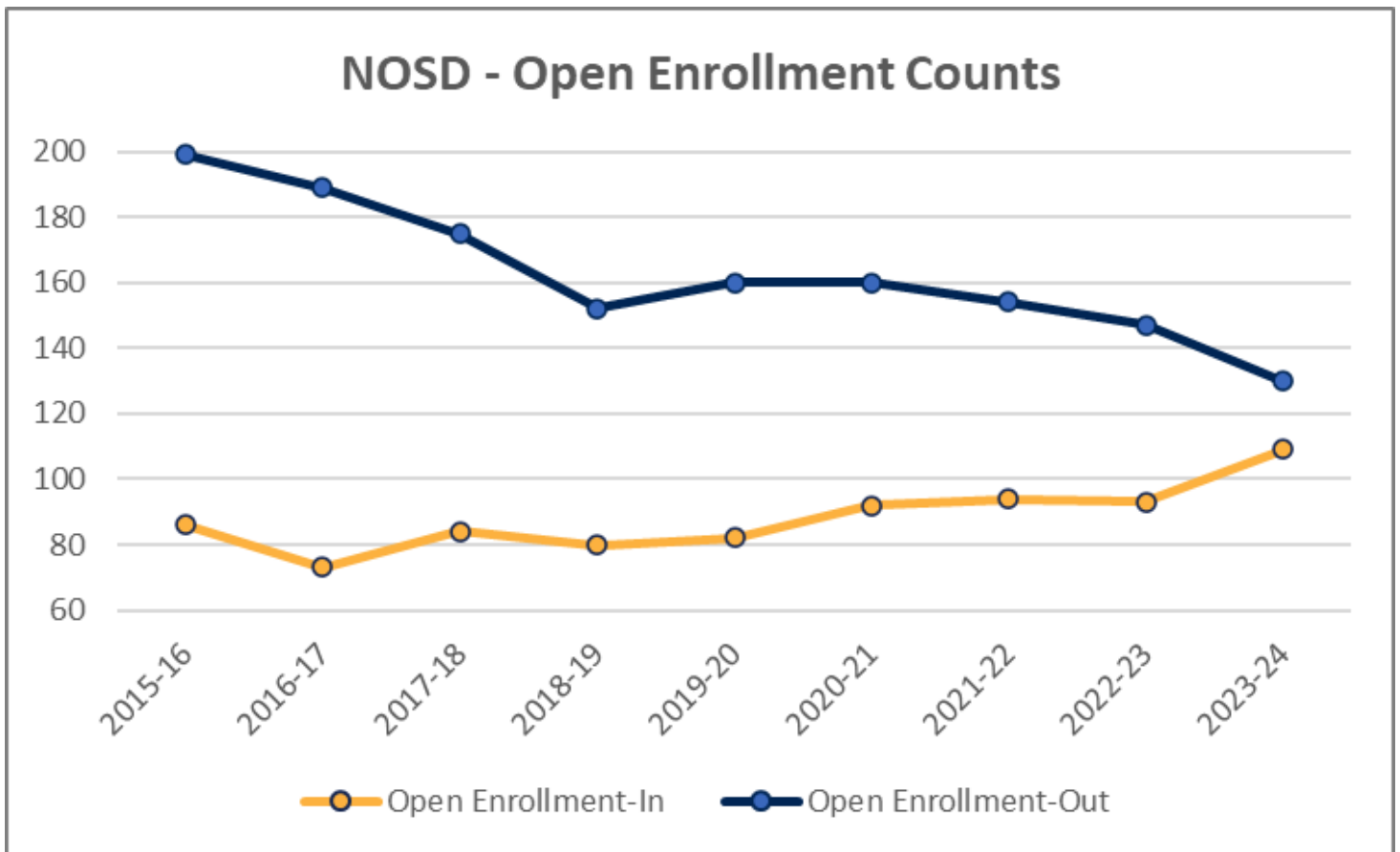


- CPI = Consumer Price Index (a measure of inflation)
- As a result of the state imposed revenue limit, NOSD has cut costs annually to live within an allowable budget.

Long-Term Vision

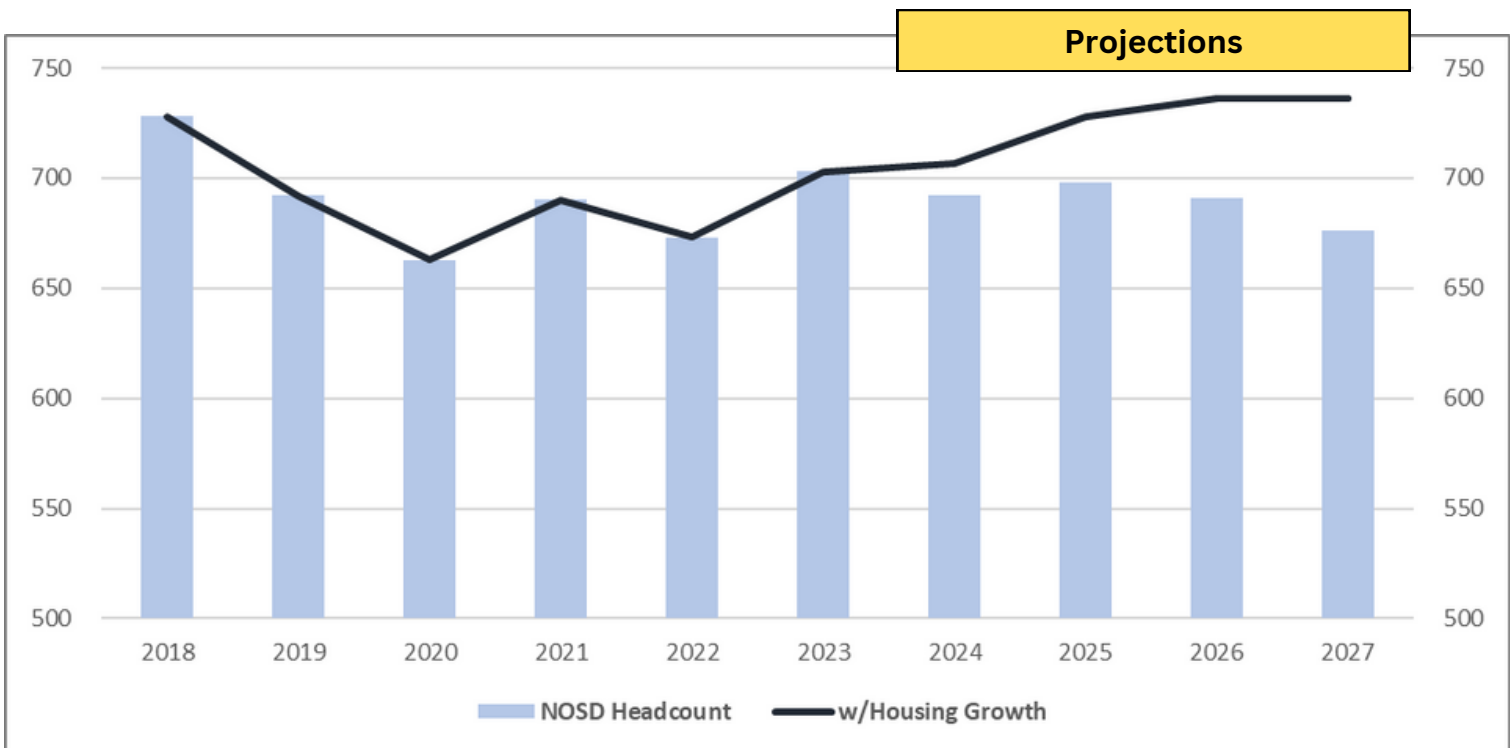
- NOSD’s long-term vision is for the community to grow.
- Continue to enhance the reputation of NOSD.
- Student enrollment is stabilizing.
 - Student enrollment currently at 703, the highest since 2018.
 - Our District is closing the gap of student open enrolling-in vs. open enrolling-out.

NOSD Total Headcount					
2018	2019	2020	2021	2022	2023
728	692	663	690	673	703



Long-Term Vision

- Smart growth is needed in our communities.
 - Our District is working with local municipalities to develop long-term housing needs.
- The graph below reflects no new housing growth in communities.
 - With modest housing growth resulting in 15 additional students each year, the District could experience long-term growth (see dark line).



Tools for Future Budgets

- An operational referendum provides authority for a school district to exceed the revenue limit for operational purposes.
- Types of school referendum questions:
 - Capital = Debt for capital projects, can't be used for operations
 - Operational = No debt, cash for current year operations
 - Recurring Operational = Additional funds for forever
 - Non-Recurring Operational = Additional funds for __ years

A Recurring Operational Referendum

Quarles



A Non-Recurring Operational Referendum

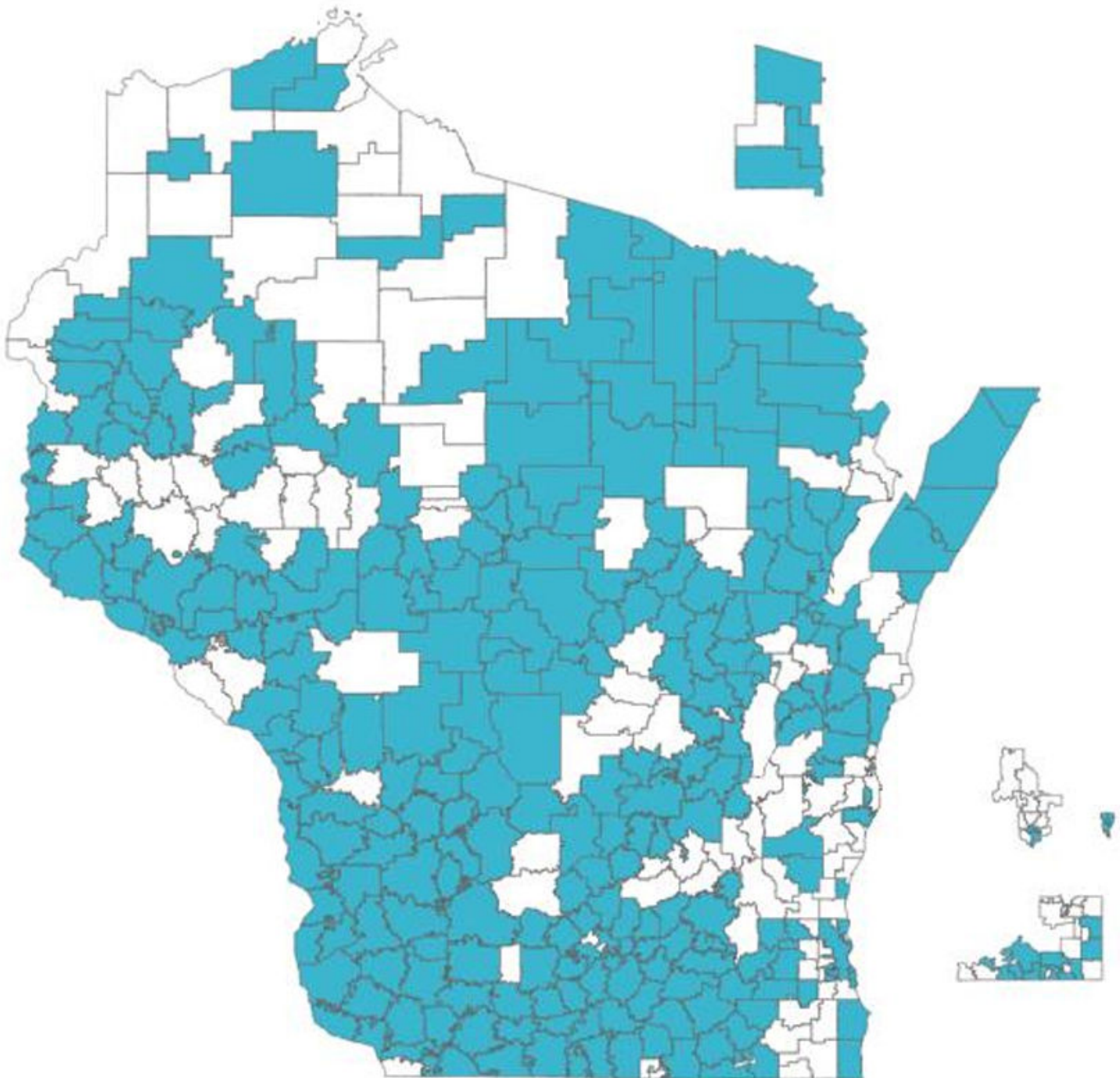
Quarles



Tools for Future Budgets

293 out of 421 school districts have passed an operational referendum question since 1992.

NOSD has never passed an operational referendum.



Impact of Your Vote

YES VOTE

- Attract and retain high quality staff
- Maintain high quality facilities and address maintenance needs
- Maintain the values of local properties and homes
- Strengthen and continue to build pride in the community
- Keep our District a key hub of the community

NO VOTE

- Threatens excellence of district
- Potential increase of class sizes
- Decreased enrollment if families chose to leave district
- Loss of high quality staff and inability to recruit replacements
- Facilities deteriorate
- Decreased property and home values
- Loss of pride in community

Ballot Question

Referendum

School District

Northern Ozaukee School District

Shall the Northern Ozaukee School District, Ozaukee County, Wisconsin be authorized to exceed the revenue limit specified in Section 121.91, Wisconsin Statutes, by \$1,700,000 per year for four years, beginning with the 2024-2025 school year and ending with the 2027-2028 school year, for non-recurring purposes consisting of operational and maintenance expenses, including to maintain current educational programs, services, and facilities?

Yes

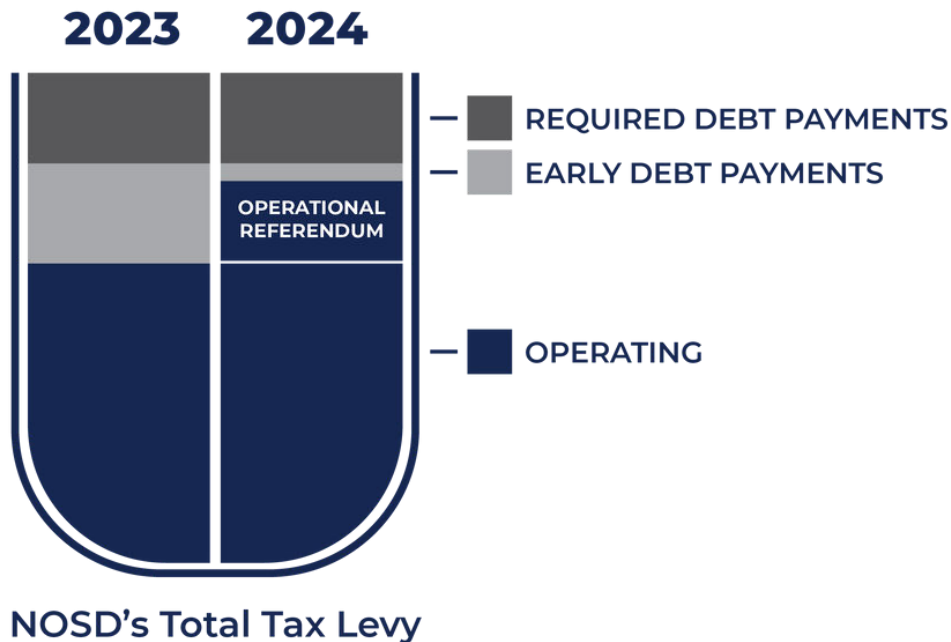
No

- The District is asking for \$1,700,000 on a non-recurring basis for four years.
 - $\$1,700,000 \times 4 \text{ years} = \$6,800,000$ total referendum
- Board plans to levy up to \$1,700,000 annually - only levying what is truly needed.
- If additional funds are needed beyond 4 years, the District will need to come back to ask the taxpayers for permission again.

Tax Impact to You

- If the referendum is approved, the plan is to keep the school portion of the tax bills the same over the next four years.
 - This can be done by reducing our early debt payment and utilizing the funds for operational purposes.

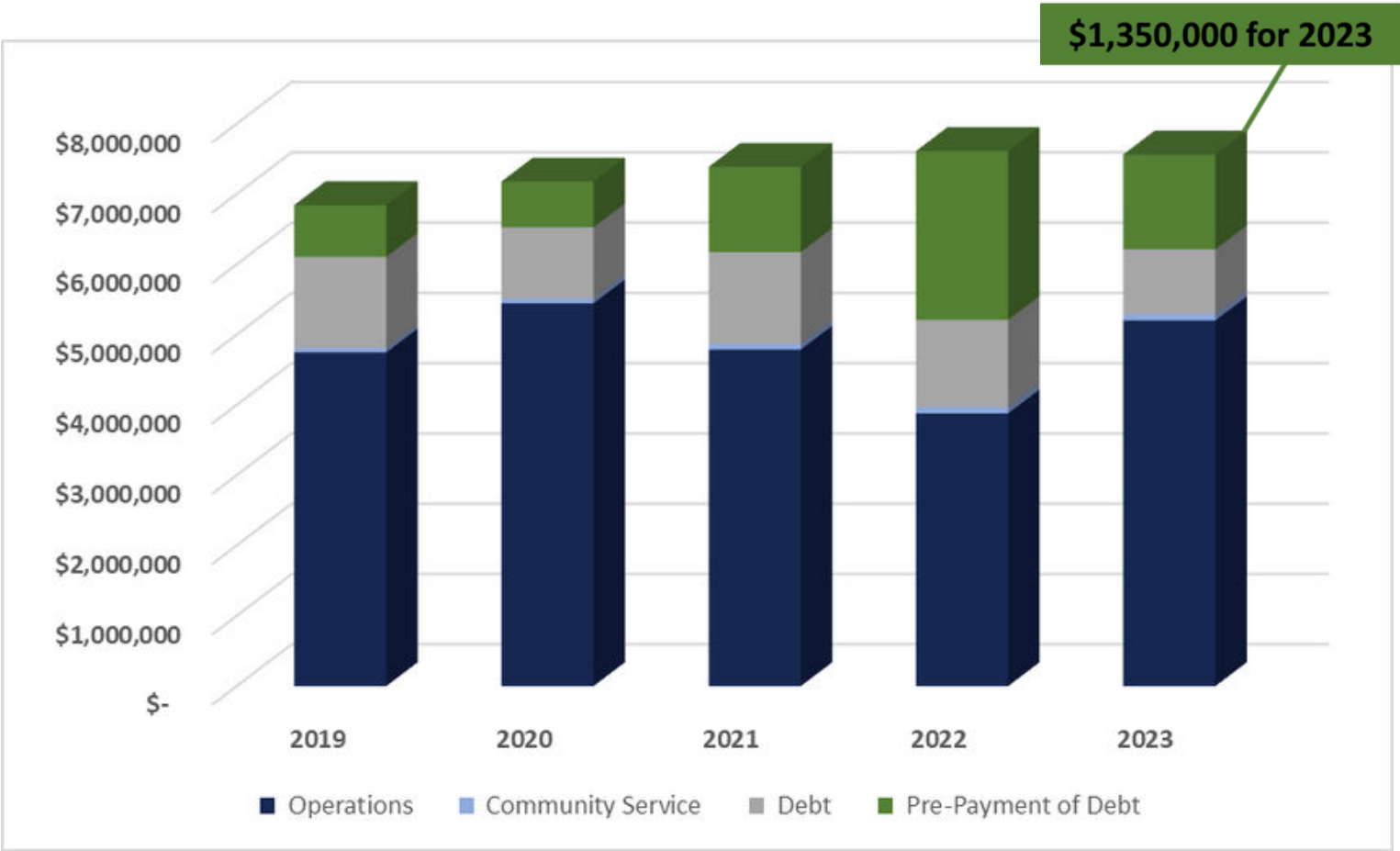
NOSD's Portion of Tax Bill 2023 = Tax Bill 2024



- Why pay debt early?
 - The District can't wait 20 years to address additional projects.
 - The District has cut out over 5 years of debt payments.
 - The District has cut out \$2.5 million of future interest payments as a result of early debt payments.

Tax Impact to You

- 1. Keeping the school levy the same over the next four years, could be done by reducing our early debt payment and utilizing those funds for operational purposes instead.
- 2. The historical tax levies listed below are broken down by funding purposes.



Tax Impact to You

- Example Tax Bill - 2023
 - The school tax levy is proportionately spread across all equalized value (fair market value) of municipalities within the school district.
 - If the total school tax levy is to stay the same, the school portion of tax bill should stay relatively the same.
 - The approved referendum information is provided at the bottom of the tax bill. This amount is included in the net tax amount.

ASSESSED VALUE LAND 112,100	ASSESSED VALUE IMPROVEMENTS 154,200	TOTAL ASSESSED VALUE 266,300	AVERAGE ASSMT. RATIO 0.648236980	NET ASSESSED VALUE RATE 0.01721726 <small>(Does NOT reflect credits)</small>	NET PROPERTY TAX 4230.26
ESTIMATED FAIR MARKET VALUE LAND 172,900	ESTIMATED FAIR MARKET VALUE IMPROVEMENTS 237,900	TOTAL ESTIMATED FAIR MARKET VALUE 410,800	<input type="checkbox"/> A star in this box means unpaid prior year taxes.	School taxes also reduced by school levy tax credit 703.21	
TAXING JURISDICTION	2022 EST. STATE AIDS ALLOCATED TAX DIST.	2023 EST. STATE AIDS ALLOCATED TAX DIST.	2022 NET TAX	2023 NET TAX	% TAX CHANGE
OZAUKEE COUNTY	67,947	92,269	611.39	623.39	2.0%
TOWN OF FREDONIA	177,174	241,730	872.16	882.65	2.3%
SCHOOL #1945	932,277	776,089	2,972.66	2,725.19	-8.3%
TECH SCHOOL	121,457	125,905	555.05	545.72	-2.0%
TOTAL	1,298,855	1,234,041	4,791.24	4,584.95	-4.3%
FIRST DOLLAR CREDIT			-79.99	-75.11	-6.1%
LOTTERY AND GAMING CREDIT			-262.56	-279.58	6.5%
NET PROPERTY TAX			4,448.69	4,230.26	-4.9%
TOTAL DUE: \$4,230.26 FOR FULL PAYMENT PAY BY: JANUARY 31, 2024 Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and, if applicable, penalty. Failure to pay on time. See reverse.					
FOR INFORMATION PURPOSES ONLY					
Voter Approved Temporary Tax Increases					
Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends	Taxing Jurisdiction	Total Additional Taxes
SCHOOL #1945	393,253	988.19	2033		Total Additional Taxes Applied to Property
					Year Increase Ends