



REFERENDUM FACTS

A STRONG COMMUNITY NEEDS A STRONG SCHOOL

Butternut School has a long history of excellence and community connection. Regardless of your status of having school-aged children, neighborhood schools are essential for fostering stronger communities. They provide a sense of belonging, promote opportunities for future success, enhance neighborhood safety, strengthen social interactions, contribute to the local economy, and offer educational resources to all.

Quality schools have been shown to lead to higher home values, stability in the community, and a higher quality of life for residents. When a community loses its school, all the surrounding businesses begin to suffer the consequences and property values in the area can begin to decrease.

An investment in our school is an investment in our community. *Together we're inspiring success.*

WHAT'S ON THE BALLOT?

Shall the School District of Butternut, Ashland and Price Counties, Wisconsin be authorized to exceed the revenue limit specified in Section 121.91, Wisconsin Statutes, by \$1,100,000 per year for four years, beginning with the 2025-2026 school year and ending with the 2028-2029 school year, for non-recurring purposes for paying the ongoing operational expenses of the school district?

MILL RATE DECREASES

The mill rate has decreased each year since the 2019-20 school year with 5.595 being the lowest in over 30 years.

- The School District of Butternut's mill rate has decreased by 46% in the last five years bringing it to 5.595 which is the lowest it has been in over 30 years. The district's total 2023-24 tax levy was \$824,516. This was \$764,516 to support the general fund 10 budget to maintain district operations and the \$60,000 for fund 80. This has decreased by over \$400,000 in the last five years.
- 2023-24 Mill Rate Calculation
 - (A) Total School Based Tax Levy = \$824,516
 - (B) Equalized Property Value = \$147,376,418
 - $(A/B) \times 1000 = 5.595$
 - This is the amount you pay per \$1,000 of assessed property value.
- The total tax amount to the school district is very small considering the land value of the district.
 - In the 2023-24 school year, the district portion of taxes was 0.56% of the total district land value.

REVENUE LIMITS

There are two main sources of school funding: property taxes from local property owners and general school aid from the state. The combined revenues can not exceed revenue limits determined by the state. The growth in these revenue limits has lagged the rate of inflation and tightened district budgets.

GENERAL SCHOOL FUNDING CALCULATION

Basically, every public school is funded the same way (Base Revenue Per Member x Membership or Student Count). The base revenue per member is set by the state each school year and it increased in 2023-24. As of 2023, the minimum any district can receive per student is \$11,000. Butternut is now receiving \$11,179.50 per student and projected for us to receive \$11,504.50 per student in 2024-25. The student count is based on the number of full time equivalents (FTE) or in person students. This count is based on a 3 year rolling average. Our average is 138 students.

$$\$11,504.50 \times 138 = \$1,587,621$$

\$1,587,621 is how much revenue Butternut is projected to be allowed by law to generate from state aid and local property tax payments during the 2024-25 school year without going to referendum.

THE BESSE FUND

The Besse fund has covered our deficit for the last 17 years.

The Besse fund has covered the deficit the last 17 years rather than going to a referendum to ask the taxpayers for support. However, the amount of revenue coming from the Besse fund has increased by over 200% in the last 4 years so to be able to maintain that fund we need help from our taxpayers.

WHAT DOES AN INCREASE MEAN?

The \$1.2 million the district needs for this referendum is NOT an annual increase.

Currently, the revenue limit formula from the state allows the School District of Butternut approximately \$1.5 million in revenue. The \$1.2 million will get added to our total allowed spending power. This means we would have approximately \$2.7 million in revenue each year. This does not increase each year by \$1.2 million.

BUTTERNUT IS NOT ALONE

The legislature has gone more than 15 consecutive years without increasing school aid enough to keep up with inflation. This has caused school districts to ask their taxpayers for support. 92 school districts went to referendum in February and April 2024 with more going in August and November 2024.

LEARN MORE

We encourage community members to attend informational meetings. You are also encouraged to follow the Butternut School District on Facebook, as information will be shared there and on our website.