



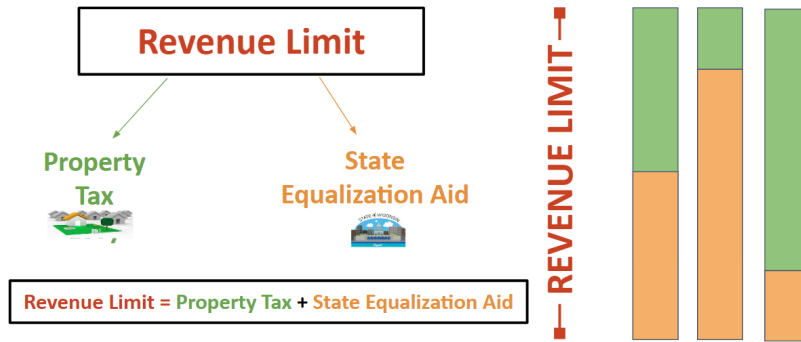
Marshall Public Schools

April 2024

Frequently Asked Questions

BACKGROUND	
When were our school buildings built?	<ul style="list-style-type: none">● High School - Built in 1998● Middle School - Built in 1967 with an addition in 1973.<ul style="list-style-type: none">○ Energy efficiency improvements (HVAC, windows, & lighting) in 2016● Elementary School - Built in 2004● Early Learning Center - Built in 1994 with an addition in 1998
What has been cut from the District's budget over the past years?	<p>The efficient and effective utilization of the District's resources continues to be the focus of the Board of Education. The District's primary cost is people (our teachers and staff) which provide educational services to our scholars. Since 2015-16, the District has reduced 11.0 FTE due to declining enrollment. The employee health insurance plan is reviewed annually to explore options to reduce costs. Plan changes have been made to reduce costs and shift some of the costs to employees. Reductions have been made to the curriculum and instruction budget, as well as supply and travel budgets. Recent investment in lawn care and snow removal equipment has allowed the district to perform those duties in house rather than outsourcing the work, reducing costs significantly over time.</p>
Over the past three years, what facility upgrades and improvements has the District made and what funds were used?	<p>As described above, the Board plans conservatively each year. This has resulted in a few opportunities to address smaller projects from the District's long-term capital projects list. A few examples are:</p> <ul style="list-style-type: none">● Replaced the public address/clock systems at the ELC, Elementary School and at the High School (\$450,000 General Fund)● Replaced both High School boilers (\$240,000 General Fund)● Track resurfacing/painting (\$100,000 General Fund)● Parking lot and wastewater collection improvements (\$45,000 General Fund)● Middle School library remodel (\$45,000 General Fund)● Various outdoor concrete projects across the district (\$35,000) <p>ESSER (Federal funding) dollars were one-time funding sources during the past three years:</p> <ul style="list-style-type: none">● Remodeled lower-level ELC rooms and replaced windows to create an Early Literacy Center (\$350,000)● ELC HVAC replacements (\$125,000)
What is a revenue limit?	<p>Revenue limits were established for school districts in Wisconsin in the fall of 1993 by the state legislature. They were intended to be a means by which the state could control property taxes. A district's revenue limit is made up of state aid and local taxes. Notice in the visual below that the Revenue Limit remains the same once it is determined. (The size of the whole rectangle stays the same.) As state aid to the district decreases, property taxes increase and vice versa.</p>

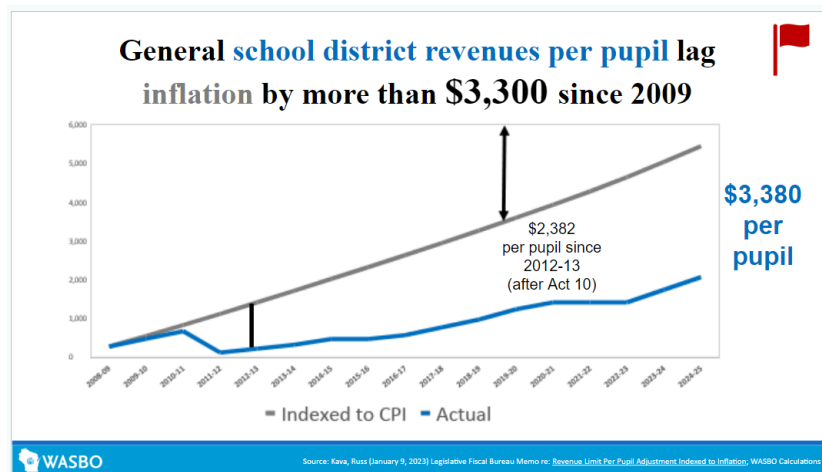
Public School Funding - HOW are schools funded?



Up until 2009, the state granted an inflationary increase to the revenue limit each year so school districts could keep up with increasing costs for the same services. Since then, the revenue limit has decreased or seen only small increases. In order to exceed the state-imposed revenue limit a school district must go to referendum and ask the local taxpayers for the additional revenue it may need.

Why does the district have to go to referendum every three years and, why can't the District "live within its means?"

The school district's "means" are limited by state law through the revenue limit and state aid. Since 2009, the dollar has had an average inflation rate of 2.10% per year between 2009 and today, producing a cumulative price increase of **31.05%**. Even with the recurring portion of the 2019 referendum and minimal increases in state aid, the district cannot keep up with the cost increases of current programs and services without a referendum to exceed the state-imposed revenue limit. The following visual shows how inflation (gray line) has grown since 2009 and how the State of Wisconsin has funded schools with per pupil aid (blue line). We are lagging by about \$3,300 per pupil. If we multiply that by an approximate membership of 890 Marshall students, that is a lag of around \$3,000,000 for just this year as compared to 2009. Now consider all of the years in between.



I don't have children in the district. What is the importance of this referendum to

Studies show that strong communities and strong schools go hand in hand. The benefits of a strong school system include maintaining and increasing property values, providing a qualified workforce, lowering crime rates, creating a strong

me?	sense of community, supporting more stable families and enhancing public services with less demand for social programs (by Corey Lund).
PREPARING & PLANNING FOR THE APRIL 2024 REFERENDUM	
What is the difference between an Operational referendum and a Capital/Facilities Referendum?	<p><i>Capital referendums</i> are used for building projects, such as remodels or new buildings.</p> <ul style="list-style-type: none"> ● This provides authority to the District to borrow municipal bonds to pay for project costs. The principal and interest on the loan is repaid over a period of up to 20 years. <p><i>Operational referendums</i> are used to add to a district’s operations budget for items such as increasing staff pay, adding more staff, or adding to the maintenance budget.</p> <ul style="list-style-type: none"> ● Two types: <ul style="list-style-type: none"> ○ <i>Recurring operational referendums</i> allow districts to exceed the revenue cap forever. ○ <i>Non-recurring operational referendums</i> allow districts to exceed the revenue cap for a set amount of time and require future approval from voters to continue.
What was the purpose of the District Facilities Community Advisory Team and the planning process?	To identify and prioritize current facilities’ needs, look at District finances, and to provide facility short-term and long-range needs for facility replacement/improvement recommendations for the Board of Education to consider in December.
Who led the District Facilities Team?	Each participant had an equal voice. Administration facilitated the meetings and provided resources.
Who participated in the District Facilities Community Advisory Team?	Community/District residents, staff, Board members, and Administrators were involved.
What overarching priorities/themes led the discussions?	Safety/security, immediate facility needs, expanding career education, deferred maintenance, and energy efficiency/sustainability.
What facility and maintenance needs were examined?	Increasing school entrance safety/security, Elementary School roof replacement, High School Technology Education renovation/addition, solar installation, Elementary School window replacement, parking lot repairs, and Americans with Disabilities Act (ADA) accessible outdoor athletic facility upgrades.
What were the District Community Advisory Team responsibilities and timeline?	The District, along with the assistance of the Advisory Team, discussed facility improvement and replacement needs, created a prioritized list for completion while considering available funding, and ultimately determined the need for a capital/facilities referendum. The Board of Education reviewed the Advisory Team’s recommendations in December.
What did the Building & Grounds Study	The 2022 Study Team recommended improvements to each of our schools’ main entrances to increase security and safety; replace the public address/clock systems

Team recommend in July 2022?	at the ELC, Elementary School and at the High School; replace the Elementary School roof; and address blacktop repairs. <u>Study Team recommendations</u>
What is the District doing in the short term to address safety and security?	The District has modified visitor entry procedures and has implemented the Navigate 360 visitor management and prevention system. Interior and exterior cameras have been installed in each of our schools.
How have community members and staff been engaged in the process?	The District has prioritized input from staff and community members during the November 2021 and 2022 Community Conversations, 2022 Building and Grounds Study Team, November 2023 Community Feedback Survey, and through annual spring family perception surveys.
Did Marshall Public Schools survey the community regarding District facility needs and about a potential Capital/Facilities referendum?	Yes. The District created and gathered feedback through the November 2023 Community Feedback Survey sent through a mailed invitation to each resident and each student’s family members to participate in the facilities survey. Communication was mailed to each District resident, printed in the Courier, and also shared through electronic communication with each of our student’s families.

PREVIOUS MARSHALL CAPITAL REFERENDUM QUESTIONS

When was the most recent <u>Capital Referendum</u> and what projects did it include?	In February 2002, electors overwhelmingly voted in favor of constructing a new Elementary School with necessary furnishings to support instruction. The school opened in September 2004. On March 1, 2022, Marshall Public Schools made the final payment on debt related to the construction of the Elementary School. Over the course of the 20 year debt payment schedule, the District refinanced twice and prepaid debt three times in order to reduce interest expense and provide \$627,137 of savings to our taxpayers.
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THE APRIL 2024 CAPITAL REFERENDUM


Will there be a Capital/Facilities referendum question on the April 2, 2024 ballot?	Yes. Approval of this question would authorize the District to secure obligation bonds in a amount not to exceed \$5,000,000 for the public purpose of paying the cost of a school facility improvement project consisting of: district-wide safe and secure school entrance improvements and Americans with Disabilities Act (ADA) accessibility updates; capital maintenance improvements, including roof and window replacements at Marshall Elementary School; a bathroom/concessions building at District athletic facilities; and acquisition of furnishings, fixtures and equipment.
The Capital/Facilities referendum will provide building safety and security improvements. What does this mean?	With a successful referendum, the District will make facility safety and security improvements to each of the four school buildings’ entrances. An alternative entrance, at each school, will be constructed and be used by visitors entering each school while school is in session.

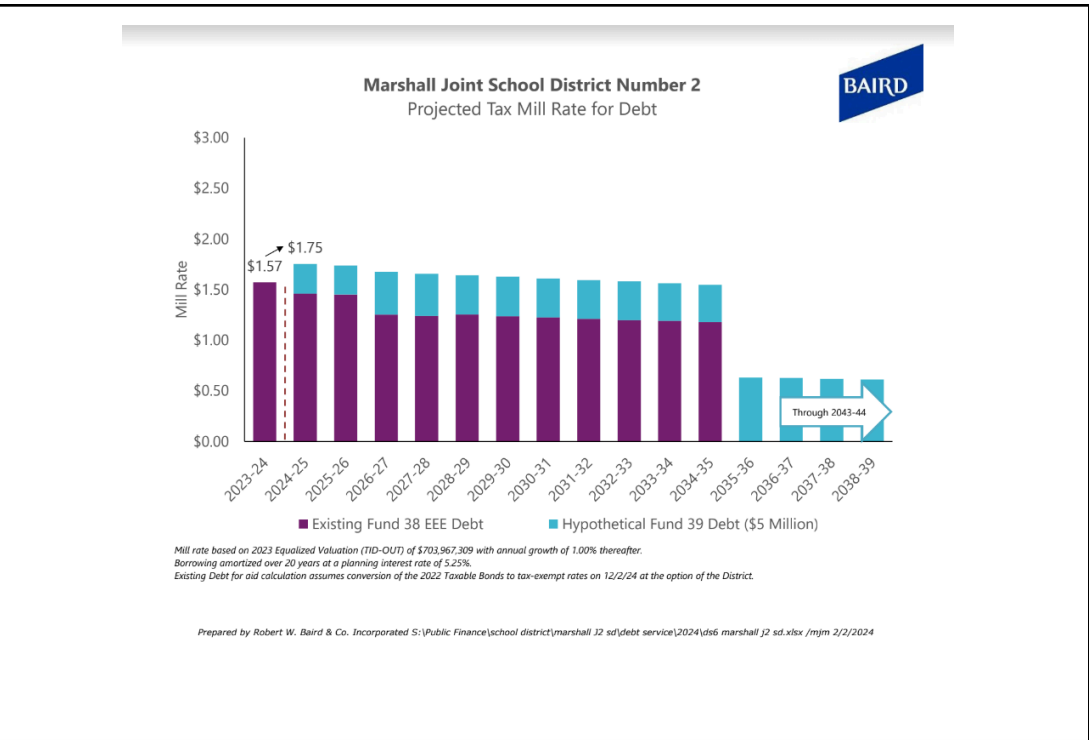
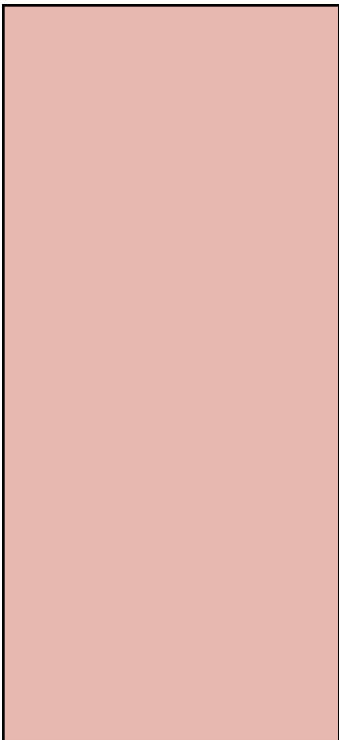
What if the Capital/Facilities Referendum does not pass?	School entrance improvements are essential to increasing the safety of each of our four schools. Unfortunately, the Elementary School windows and roof are in need of replacement. A successful referendum will allow the District to make needed facility improvements now, rather than making improvements when funds may become available.
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FINANCES

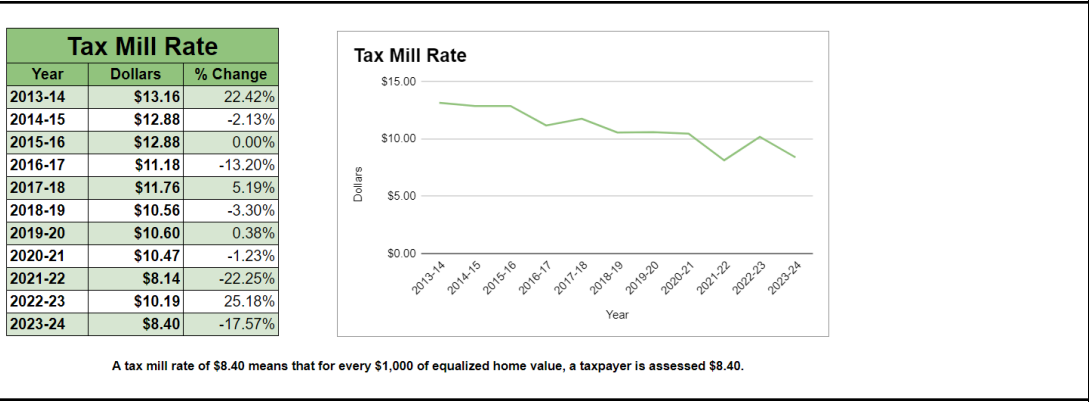
Remaining District Indebtedness	The Elementary School debt was paid in full March 2022. The district’s remaining indebtedness equals \$10,350,000 related to the various energy efficiency and other capital improvements undertaken district-wide during the 2015-2016 and 2016-2017 years.
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Does a successful referendum mean that my taxes will go up?	The debt levy and mill rate used to make annual debt payments will increase by an estimated \$18 per \$100,000 of fair market property value.
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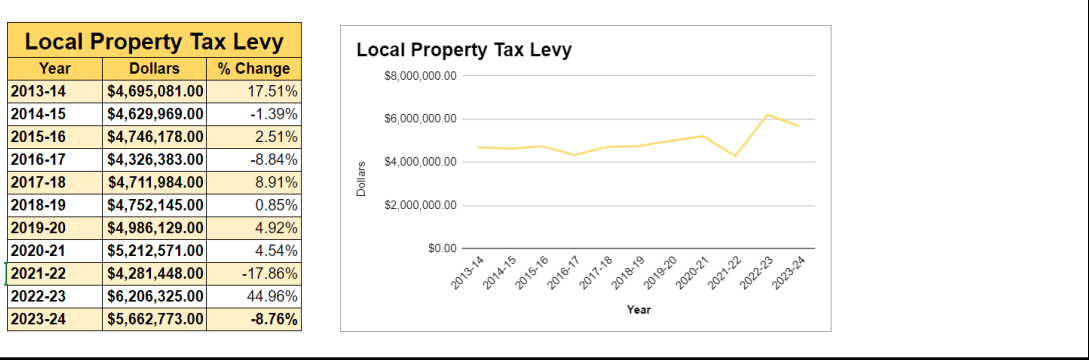
If approved, what is the projected maximum annual tax impact?	<p>Baird projects the impact of the April 2024 referendum on the property tax rate (also called mill rate) over the current 2023-2024 rate to be an increase of \$1.50/month or \$18/year per \$100,000 of fair market property value.</p> <div style="text-align: right; margin-bottom: 10px;">  </div> <div style="text-align: center;"> <p>Marshall Joint School District Number 2 SUMMARY OF HYPOTHETICAL REFERENDUM TAX IMPACTS</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">REFERENDUM AMOUNT</td> <td style="text-align: right;">\$5,000,000</td> </tr> <tr> <td>MILL RATE IMPACT (FIRST IMPACT - 2024-25)* <i>(Per \$1,000 valuation)</i></td> <td style="text-align: right;">\$0.18</td> </tr> <tr> <td colspan="2">TAX IMPACT ON PROPERTY WITH FAIR MARKET VALUE OF:</td> </tr> <tr> <td style="text-align: center;">\$100,000 Property <i>Maximum Impact</i></td> <td style="text-align: center;"> <table border="1" style="display: inline-table; border-collapse: collapse;"> <thead> <tr> <th style="padding: 2px;">Annual</th> <th style="padding: 2px;">Monthly</th> </tr> </thead> <tbody> <tr> <td style="text-align: center; padding: 2px;">\$18.00</td> <td style="text-align: center; padding: 2px;">\$1.50</td> </tr> </tbody> </table> </td> </tr> <tr> <td style="text-align: center;">\$200,000 Property <i>Maximum Impact</i></td> <td style="text-align: center;"> <table style="display: inline-table; border-collapse: collapse;"> <tr> <td style="text-align: center; padding: 2px;">\$36.00</td> <td style="text-align: center; padding: 2px;">\$3.00</td> </tr> </table> </td> </tr> <tr> <td style="text-align: center;">\$300,000 Property <i>Maximum Impact</i></td> <td style="text-align: center;"> <table style="display: inline-table; border-collapse: collapse;"> <tr> <td style="text-align: center; padding: 2px;">\$54.00</td> <td style="text-align: center; padding: 2px;">\$4.50</td> </tr> </table> </td> </tr> </table> <p>Assumptions: <i>Assumes a hypothetical borrowing with an amortization of 20 years using a planning interest rate of 5.25%. Mill rate based on 2023 Equalized Valuation (TID-OUT) of \$703,967,309 with annual growth of 1.00%. State aid based on incremental expenditure change vs. base year (Projected Fiscal Year 2023-24) at the following aid level (2023-24 October Certification). Tertiary Aid Impact: 28.03% (2023-24 Oct. 15 Cert.) *Impact represents the hypothetical change in mill rate for referendum approved and EEE debt over the 2023-24 mill rate for EEE debt of \$1.57.</i></p> <p><i>Note: Planning estimates only. Significant changes in market conditions will require adjustments to current financing plan. Rates subject to change.</i></p> <p style="font-size: small; text-align: center;">Prepared by Robert W. Baird & Co. Incorporated S:\Public Finance\school district\marshall J2 sd\debt service\2024\dis6_marshall J2 sd.xlsx /mjm 2/2/2024</p> </div>	REFERENDUM AMOUNT	\$5,000,000	MILL RATE IMPACT (FIRST IMPACT - 2024-25)* <i>(Per \$1,000 valuation)</i>	\$0.18	TAX IMPACT ON PROPERTY WITH FAIR MARKET VALUE OF:		\$100,000 Property <i>Maximum Impact</i>	<table border="1" style="display: inline-table; border-collapse: collapse;"> <thead> <tr> <th style="padding: 2px;">Annual</th> <th style="padding: 2px;">Monthly</th> </tr> </thead> <tbody> <tr> <td style="text-align: center; padding: 2px;">\$18.00</td> <td style="text-align: center; padding: 2px;">\$1.50</td> </tr> </tbody> </table>	Annual	Monthly	\$18.00	\$1.50	\$200,000 Property <i>Maximum Impact</i>	<table style="display: inline-table; border-collapse: collapse;"> <tr> <td style="text-align: center; padding: 2px;">\$36.00</td> <td style="text-align: center; padding: 2px;">\$3.00</td> </tr> </table>	\$36.00	\$3.00	\$300,000 Property <i>Maximum Impact</i>	<table style="display: inline-table; border-collapse: collapse;"> <tr> <td style="text-align: center; padding: 2px;">\$54.00</td> <td style="text-align: center; padding: 2px;">\$4.50</td> </tr> </table>	\$54.00	\$4.50
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What is some historical data about the tax mill rate for Marshall Public Schools?



What is some historical data about the tax levy for Marshall Public Schools?



VOTE

Where can I vote?

The Marshall Public School District encompasses residents from the Village of Marshall, as well as residents in the Town of Cottage Grove, Deerfield, Sun Prairie, Medina and York.

If you have questions about where you should vote, visit <https://myvote.wi.gov>. Voting ballots will be available in English and Spanish.

All polling places will be open at 7:00 a.m. and will close at 8:00 p.m. on Tuesday, April 2.