

REFERENDUM 2026

Community Information Meeting



GILMANTON
SCHOOL DISTRICT

Fostering unique potentials, small in size, mighty in personalized education.

AGENDA

- 02** Welcome & Agenda Overview
- 03** Our District
- 14** School Funding Overview
- 23** What's happened since the 2020 Referendum
- 31** 2026 Referendum
- 41** Voting Information & Important Dates
- 45** Q & A

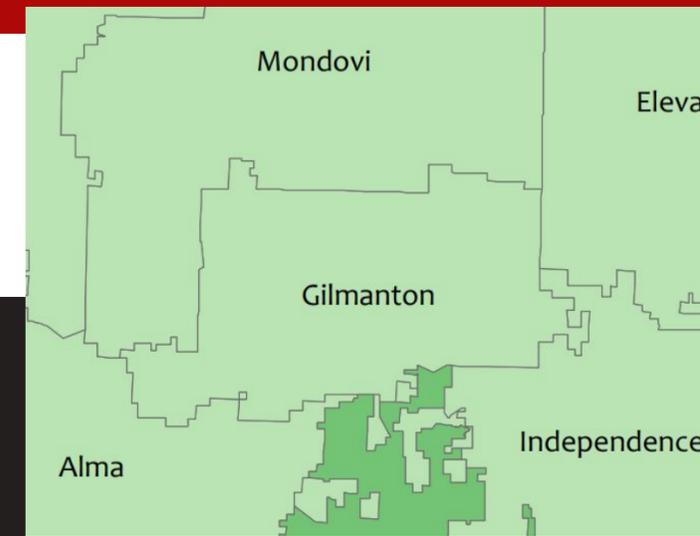


OUR DISTRICT



GILMANTON
SCHOOL DISTRICT

OUR DISTRICT



- **District formed in 1911-12, adding a High School to serve elementary schools that had been around for decades.**
- **Bricks and mortar...**
 - The High School building was built in time for 1921-22 school year - the same building we have today, with notable additions of a gym in 1952, music room in 1963, office and lockers in 1970, and the science room in 1993.
 - Dover Elementary was built in 1953 and housed students through 2009.
 - The current Elementary School building opened its doors in 1953.
- **While the buildings are historic, improvements over the years have included:**
 - Connectivity - fiber internet to bring outside educational resources to our students
 - Safety - cameras, doors, intercoms, security system, and more
 - Environmental - lighting, heating, flooring, and other improvements for a healthy learning environment



- **And we are still debt free!**

THE PANTHER ADVANTAGE



Our school is the heartbeat of our community, nurturing a sense of belonging and community spirit among students, staff, and families.



Small class sizes provide the opportunity for personalized learning and individual attention to students.



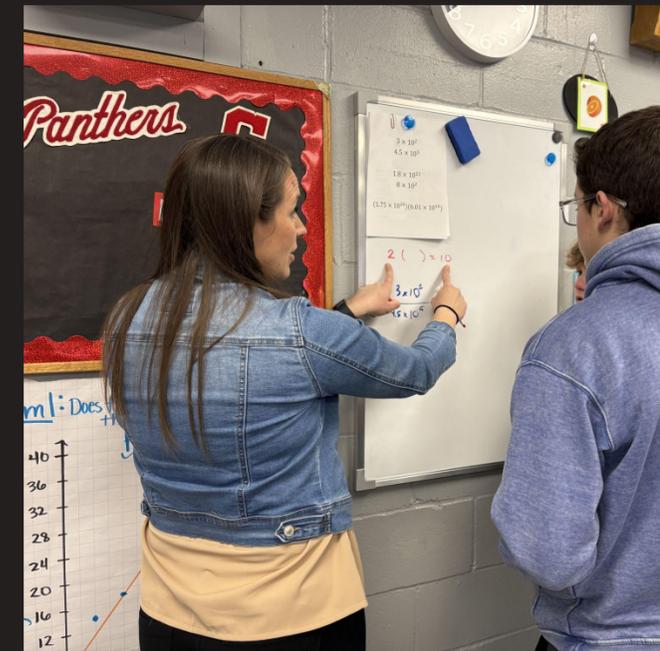
Strong student–teacher relationships allow us to personalize instruction and meet every child exactly where they are.



We offer many opportunities for students to explore their personal interests.



Dedicated Staff that work together in the best interest of each student.



THE PANTHER ADVANTAGE

The Panther Advantage starts at our Elementary School...

Elementary students are a part of our community!

They participate in Veterans Day, Read Across America, Memorial Day Parade, Buffalo County Law Day, Trick or Treating with community businesses, creating holiday cards, poppy posters & placemats for residents, and more!

Elementary staff create a family-like atmosphere with personalized instruction and strong relationships, ensuring every student is known, communicated with, and heard, fostering strong academic growth.

An involved Parents Club plans and financially supports field trips and provides back to school supplies for all elementary and middle school students.



THE PANTHER ADVANTAGE

...and this personalized education and community connection continues throughout middle and high school



STUDENT ACTIVITIES



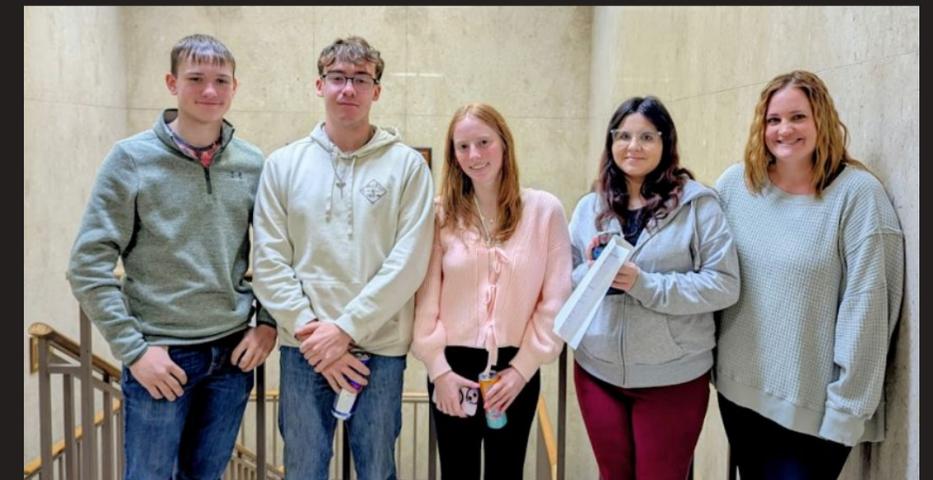
Extracurricular activities are one of the best investments that a school can make to promote achievement, student engagement, and the attitudes and habits that lead to college aspirations and ultimate success.

- o Our students participate in music and art at rates 2-3 times higher than the state average.



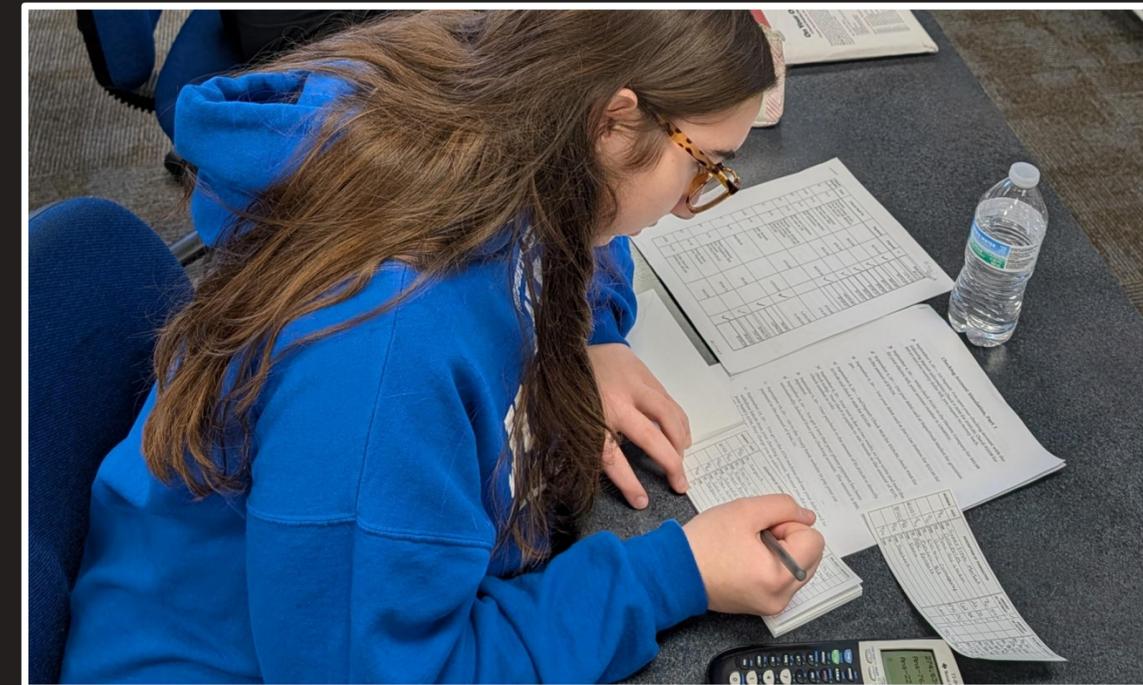
- o **A school where every student can participate, explore, and thrive**

- Future Business Leaders of America
- Student Council
- National Honor Society
- Quiz Bowl
- Robotics
- Destination Imagination
- HOSA/Future Healthcare Professionals
- E-Sports
- Gilman Athletics – Basketball, Football, Volleyball, Baseball, Softball, Wrestling, Track, Cross Country, Trap Shooting, and Golf



STUDENT ACADEMIC SUCCESS

- **Our students have had a 100% graduation rate**
- **Staff focuses on core classes**
 - Math, English, Science, Social Studies, Music, Art, Phy Ed, Business, Tech Ed
 - Required Personal Finance Classes
- **Augmented by technology and collaborations**
 - CVTC Transcribed Courses (*Dual Credits*)
 - CVTC / NTC Start College Now Classes (*Dual Credits*)
 - CVTC High School Academy (*Dual Credits*)
 - High School Distance Learning Classes
 - Spanish, Parenting & Children, Medical Terminology, Psychology, and more



COLLEGE READY

- **51% of graduates attend post-secondary education**
- **48.8% of students earn a college credit in high school. This is nearly double the state average.**
- **Smaller class sizes have resulted in outsized access to scholarship opportunities for recent Gilmanton graduates**
- **Early Access to College Courses and Credits**
 - Chippewa Valley Technical College (CVTC)
 - Northcentral Technical College (NTC)
 - University of Wisconsin – Eau Claire (UWEC)
 - University of Wisconsin – Stevens Point (UWSP)



CAREER READY

- o **49%** of our students enter the workforce, military, or an apprenticeship
- o Our students have a **100%** graduation rate (state average is 91.1%)
- o **100%** of students job shadow during their junior year
- o **15%** Youth Apprenticeship Participation (2X state average)
- o **16%** Work Experience Participation
- o Student-run Panther 'Parel store since 2023
- o Tech Ed teaching skills such as carpentry, welding, and electrical wiring
- o Active Future Business Leaders of America (FBLA) student organization
- o Newly created HOSA/Future Healthcare Professionals student organization
- o Student teacher assistants for future teachers



LIFE READY

- o Every student is required to take a Personal Finance Class
- o Drivers Ed offered at no extra fee (rare among nearby schools)
- o On average, GHS students complete 10 hours of community service
- o 83% of Gilmanton 6-12 graders participate in athletics and/or extra-curricular activities, learning teamwork and leadership skills
- o GHS students have opportunities to participate in Student Council, Teen Court, Riverland Energy Youth Ambassadors, and the Buffalo County Partnership Council



DISTRICT SUMMARY

A small rural district with outstanding students, a dedicated staff, strong culture, well-maintained buildings, and a history of fiscal responsibility



SCHOOL FUNDING



GILMANTON
SCHOOL DISTRICT

SCHOOL FUNDING OVERVIEW

- **1993-94: Revenue Limits established by WI Legislature froze spending levels and was originally intended to limit property taxes.**

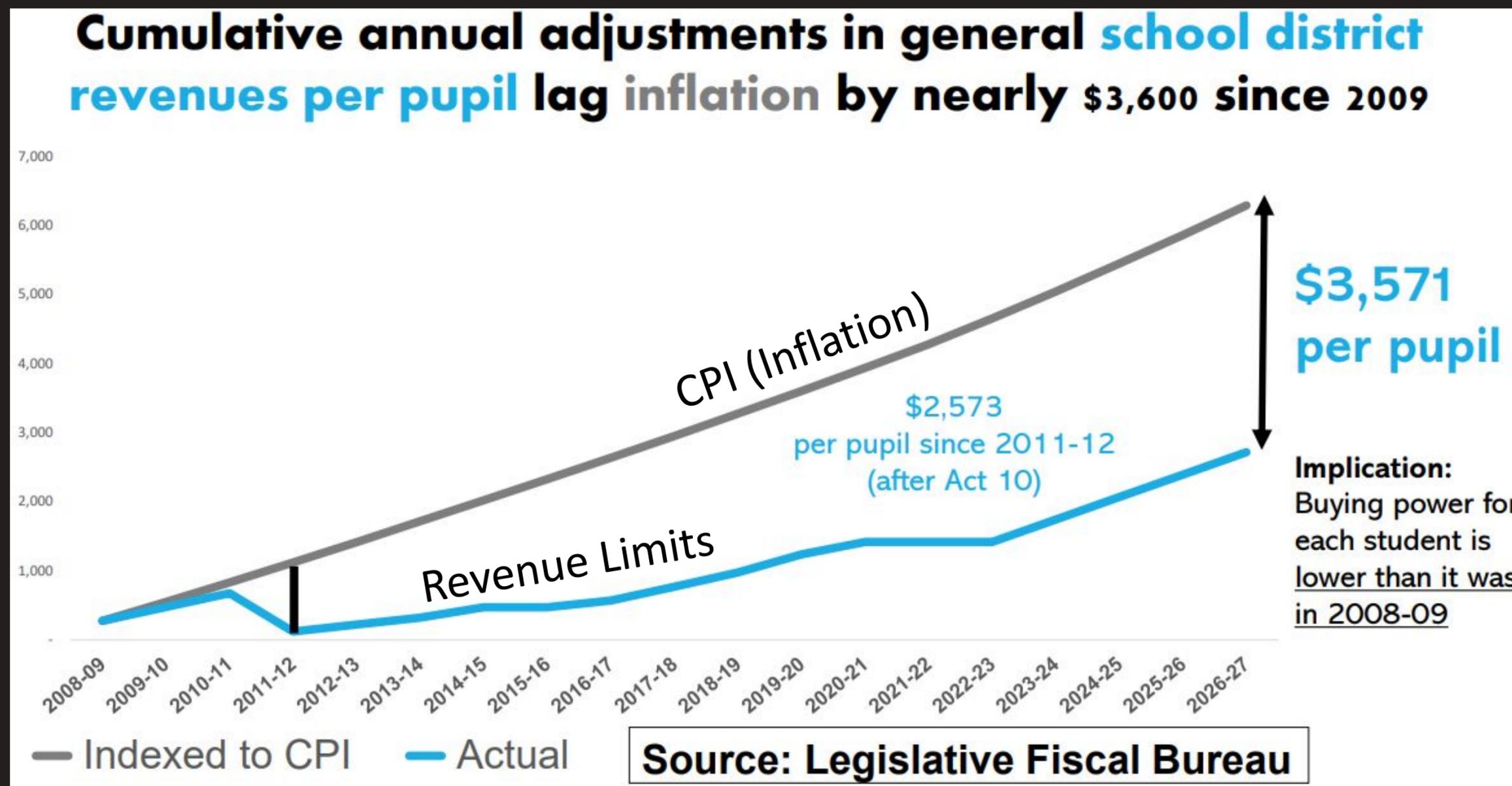
$$\begin{array}{c} \text{REVENUE LIMIT} \\ \text{SIMPLIFIED} \end{array} = \text{STUDENT ENROLLMENT} \times \begin{array}{c} \text{\$ \$ \$} \\ \text{PER} \\ \text{PUPIL} \end{array}$$

- **While the State dictates this maximum spend per pupil, the funding comes from a mix of State and Local sources.**



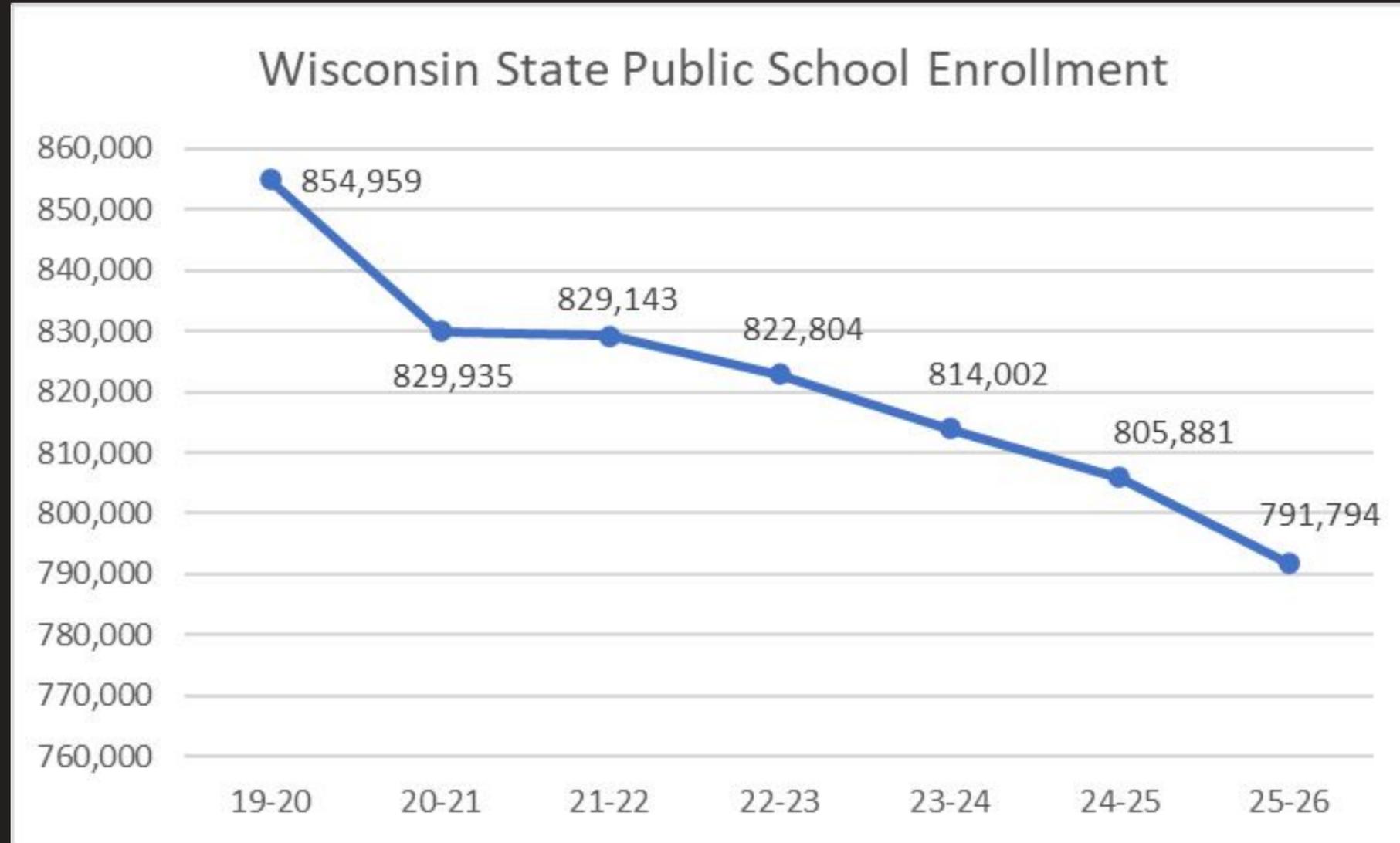
THE INFLATION PROBLEM

- **Starting in 2009-10, Revenue Limits were no longer automatically indexed to INFLATION**
 - Actual adjustments from the State dried up.



DECLINING STATEWIDE ENROLLMENT

- **Public School Enrollment is declining across the State, and is expected to drop another 100,000 students in the next 10 years.**
 - The Revenue Limit is set **PER PUPIL**, so fewer students means fewer dollars.

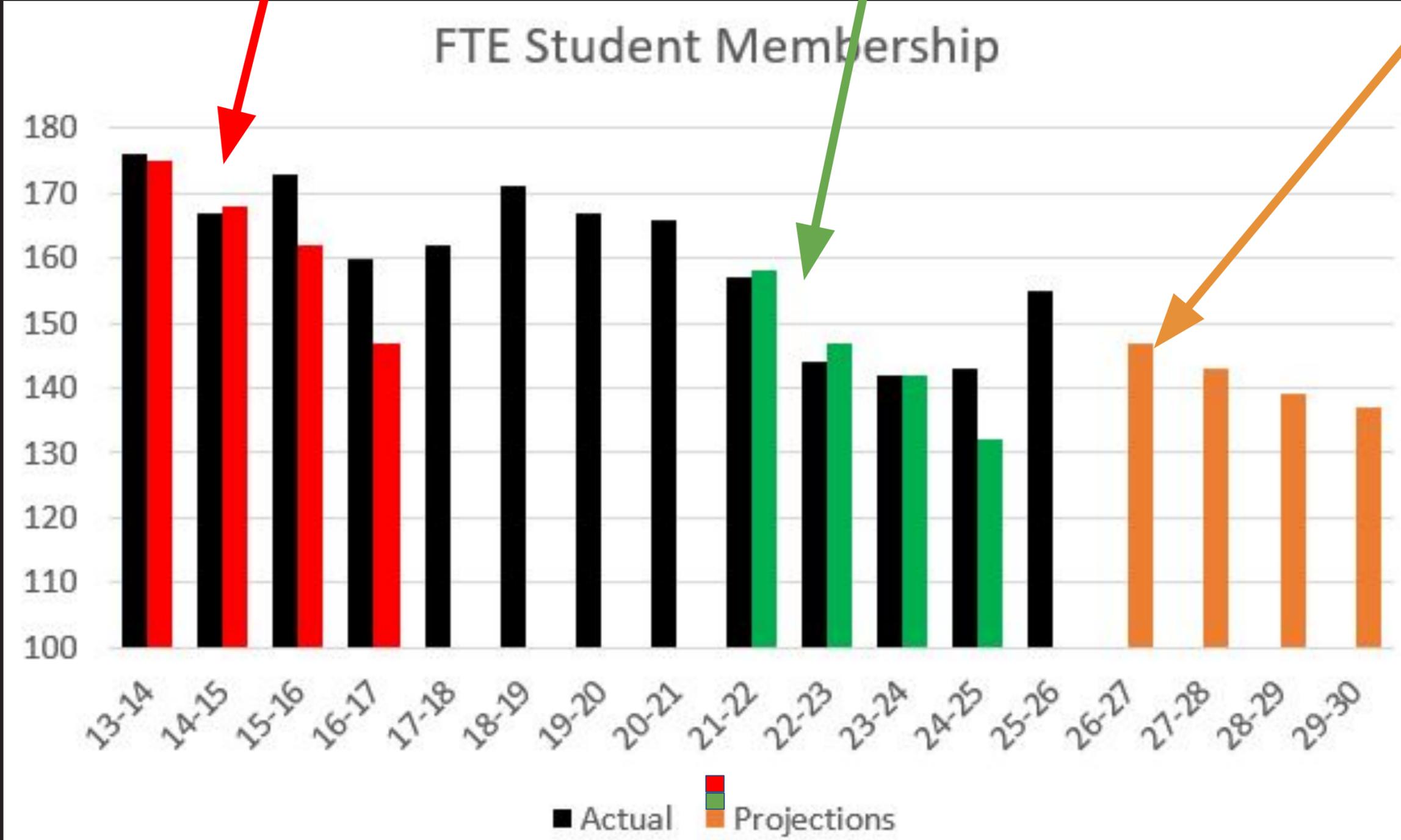


DISTRICT ENROLLMENT TREND

In 2012, a decline was projected, but FTEs stayed fairly flat

In 2020, a decline was projected, but FTEs stayed fairly flat again.

In 2026, a shallower decline is again projected.



SPECIAL EDUCATION

More students are needing extra services

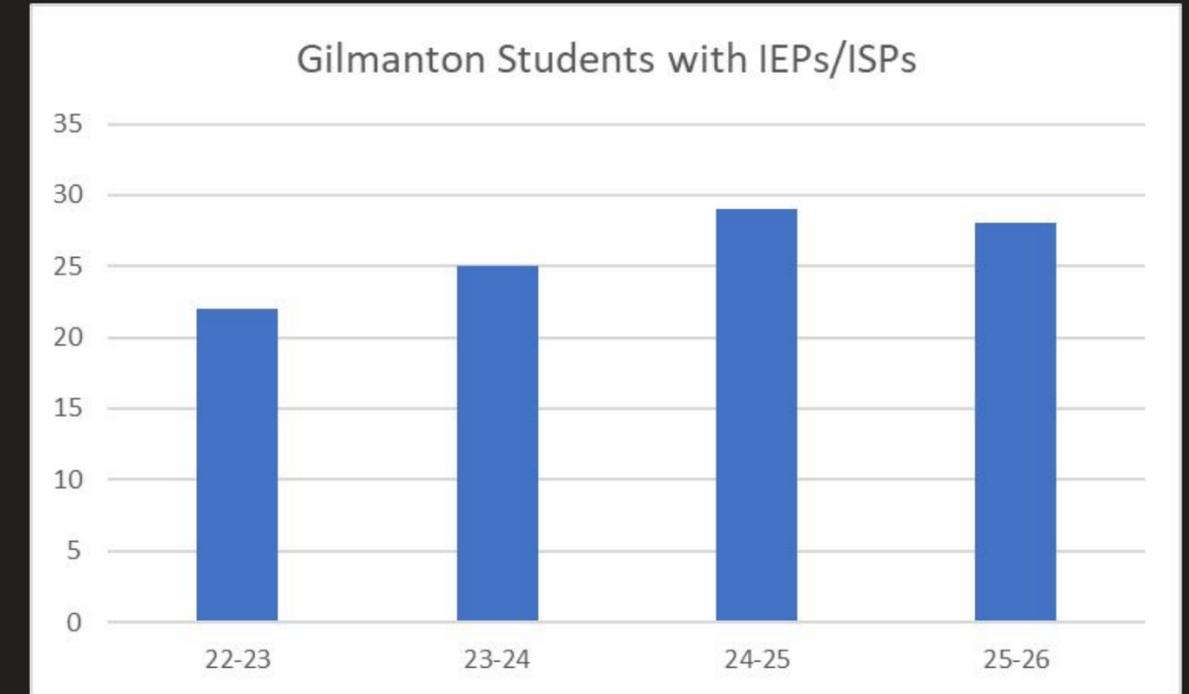
- Statewide, since 2022, the number of students with Individual Education Plans (IEPs) is up ~4%, despite overall enrollment dropping by almost 4%!
- Gilmanton students are up from 22 to 28 in same timeframe

Inadequate Reimbursement

- Since 2020, Gilmanton has averaged ~\$90K/year in unreimbursed special education expenses

Early Intervention

- Gilmanton has implemented a Multi-Level System of Support (MLSS) to help all students thrive
- Our teachers are doing more interventions than ever before in the classroom to help students stay in the classroom.



REFERENDUMS

- **Voters can approve an increase to their district's Revenue Limit through referendum ballot questions**
 - Operational Referendums for day-to-day costs and recurring expenses
 - Capital Referendums for large expenses such as new buildings
- **Over 1300 referendums have been brought to voters statewide since 2010**
- **A record 148 Referendums were proposed in the 24-25 school year**
- **No Fall '25 election, but 74 more in Spring '26**
- **In 2 yrs - 308 referendums, 225 different districts**
 - 421 total school districts in the state



REFERENDUMS - an unfortunate necessity

Area referendums responding to today's funding dilemma

Alma

- 2015 - 3 year operating ref. for \$295,000 to \$495,000/year
- 2015 - \$3M capital referendum
- 2018 - \$25,000 Recurring Capital Referendum
- 2018 - 3 year operating ref. for \$295,000 to \$335,000/year
- 2021 - \$335,000 Recurring Operational Referendum

Arcadia

- 2013 - \$14M capital referendum
- 2018 - \$4M capital referendum

Augusta

- 2022 - \$15M capital referendum

Blair-Taylor

- 2013 - \$16.985M capital referendum
- 2020 - \$4.145M capital referendum
- 2023 - 3 year referendum for \$1.5M/year

C-FC

- 2017 - \$7M capital referendum
- 2025- 17.9M capital referendum

Durand

- 2015 - \$13.48M capital referendum
- 2012 - 3 year operating referendum for \$200,000/ year

Eleva-Strum

- 2013 - 2 year referendum for \$600,000/year
- 2014 - 2 year referendum for \$700,000/year
- 2017 - \$12M Capital
- 2017 - 3 year referendum for \$700,000/year
- 2020 - 3 year referendum for \$575,000/year
- 2023 - 3 year referendum for \$700,000/year

Gilmanton

- 2012 - \$400,000 operating referendum
- 2020 - \$300,000 operating referendum

Independence

- 1996 - \$6.3M capital referendum
- 1996 - 12 year referendum for \$96,000/year
- 2007 - 4 year referendum for \$200,000/year
- 2011 - 5 year referendum for \$250,000/year
- 2016 - 5 year referendum for \$700,000/year
- 2022 - 3 year referendum for \$900,000/year
- 2025 - 3 year referendum for \$900,000/year

Mondovi

- 2011 - \$1.5M capital referendum
- 2014 - 3 year operating referendum for \$300,000/year
- 2018 - 3 year operating referendum for \$450,000/year
- 2018 - \$18M capital referendum

Osseo-Fairchild

- 2014 - \$5.5M capital referendum
- 2014 - 4 year operating ref. for \$330,000 to \$450,000/year
- 2020 - \$3.9M capital referendum
- 2020 - 4 year operating ref. for \$575,000-\$975,000/year

Plum City

- 2016 - \$2M capital referendum
- 2016 - 5 year operating referendum for \$300,000/year
- 2022 - 3 year operating referendum for \$1-\$1.2M/year

Whitehall

- 2013 - \$12.5M capital referendum
- 2019 - 4 year operating ref. for \$375,000-\$500,000/year
- 2023 - 2 year operating ref. for \$750,000-\$950,000/year



School Funding Review

- **School Districts budgets are held to a revenue limit set by the state**
- **Since 2009 the revenue limit increases have not kept up with inflation**
- **Student enrollment is down across the state**
- **State reimbursement for Special Education is only reaching 35% in spite of the state budget target of 42% for 2025-26 school year**
- **With the school funding not keeping up to inflation and enrollments down, referendums are all too common and at an all time high**



RECAP SINCE 2020

What has happened since our last referendum?
Why are we back to another referendum now?



GILMANTON

SCHOOL DISTRICT

2020 DISTRICT REFERENDUM

- In 2020 Voters approved a \$300,000 recurring operating referendum.
- At that time we projected a funding surplus through the 2023-24 school year leading to a healthy fund balance (savings account) to draw from.

Forecast Model Including Referendum



Baird Budget Forecast Model

This is our FORECAST MODEL FROM 2020

2142 - Gilmanton

Forecast Including \$300,000 Recurring Referendum

Current Model Scenario

	Historical	Current Year	Budget Year	Forecast			
	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025
<u>Sept Membership (FTE)</u>	171	167	166	158	147	142	132
Per Pupil Increase:	\$0	\$175	\$179	\$0	\$0	\$0	\$0
<u>Per-Pupil Categorical Aid \$</u>	\$654	\$742	\$742	\$742	\$742	\$742	\$742
<u>TIF Out Equalized Valuation Growth</u>	1.76%	3.58%	-1.35%	2.00%	2.00%	2.00%	2.00%
Fund 10 Revenues	\$2,588,989	\$2,669,245	\$3,113,457	\$3,073,191	\$3,069,572	\$2,952,602	\$2,880,886
Fund 10 Expenditures	\$2,750,112	\$2,729,251	\$2,835,817	\$2,836,032	\$2,946,498	\$2,934,033	\$3,007,826
Surplus (Deficit) ("checking account")	(\$161,123)	(\$60,006)	\$277,640	\$237,159	\$123,075	\$18,569	(\$126,940)
Fund Balance ("savings")	\$407,570	\$347,563	\$625,203	\$862,363	\$985,437	\$1,004,006	\$877,067
Fund Balance as % of Expenditures	14.82%	12.73%	22.05%	30.41%	33.44%	34.22%	29.16%
<u>Total School-Based Tax Levy</u>	\$1,145,476	\$1,061,524	\$1,414,280	\$1,461,737	\$1,482,457	\$1,525,925	\$1,526,331
% change		-7.33%	33.23%	3.36%	1.42%	2.93%	0.03%
<u>Mill Rate (per \$1,000 EQ Value)</u>	\$11.53	\$10.32	\$13.93	\$14.12	\$14.04	\$14.17	\$13.89
% change		-10.53%	35.06%	1.33%	-0.57%	0.91%	-1.93%

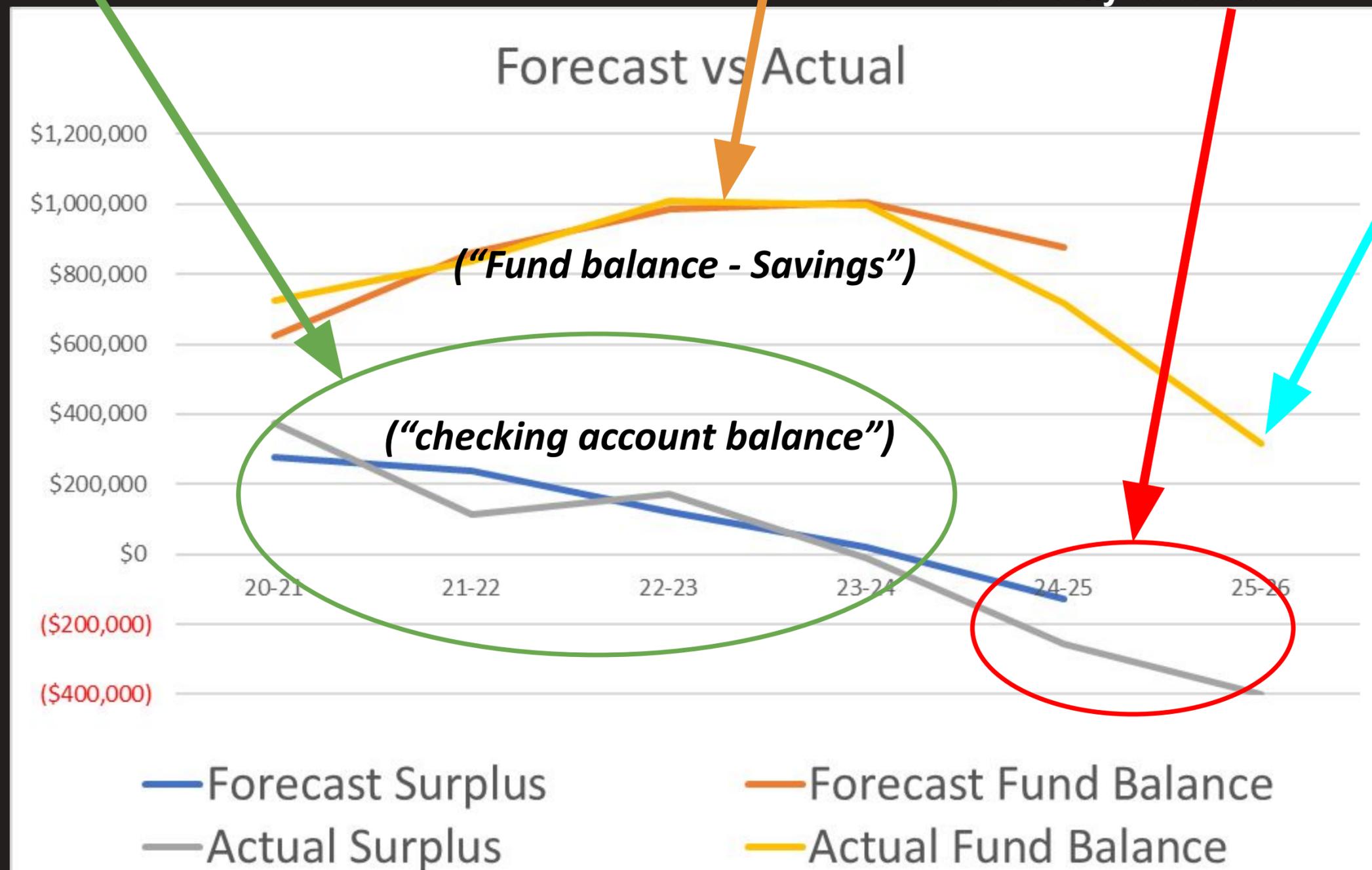
SURPLUS & FUND BALANCE

Spending and Revenue generally followed the forecast for 4 years

Fund Balance was restored

Deficits grew as inflation rose and State-controlled revenues actually decreased

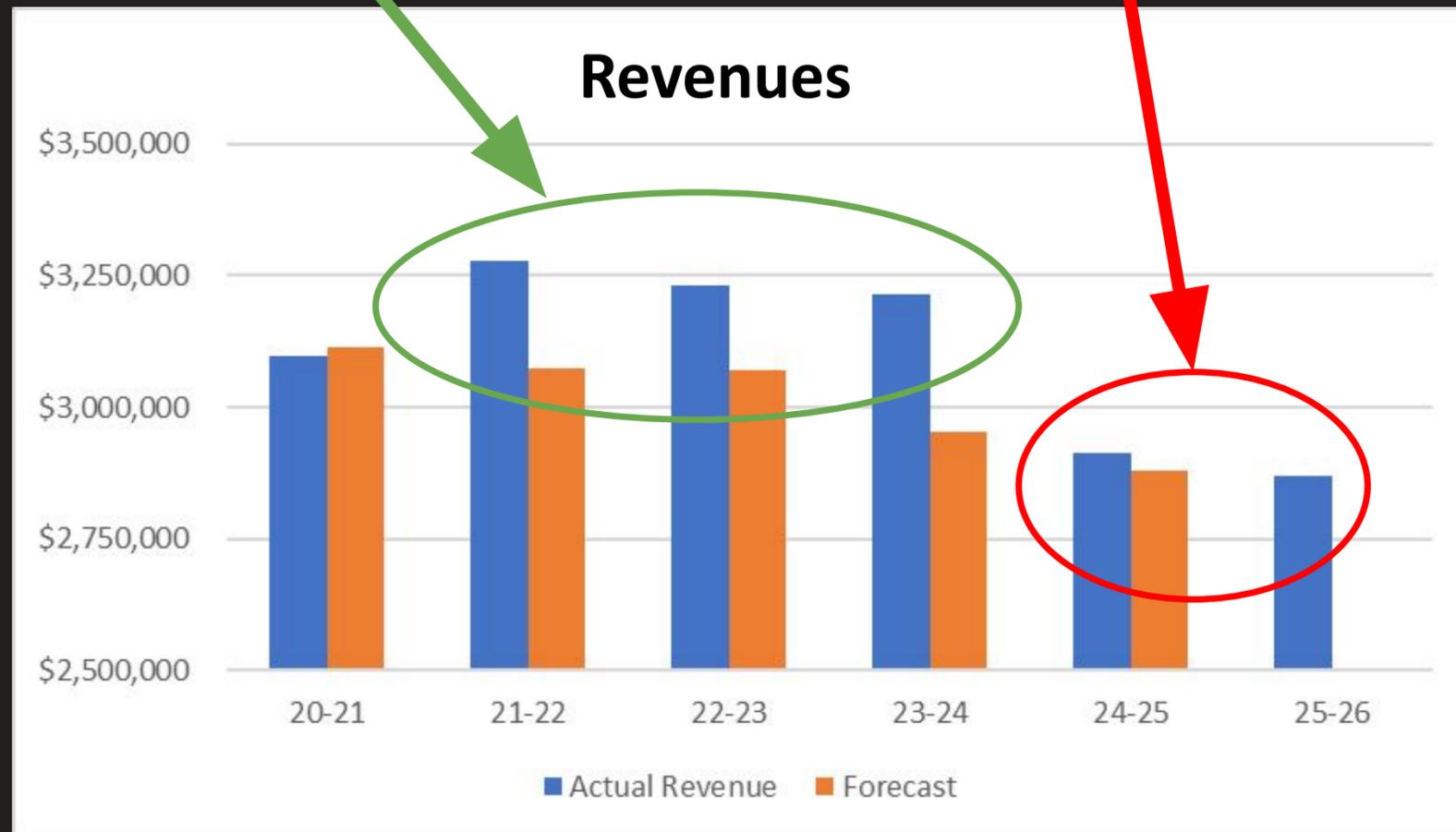
Fund Balance fell - savings account dried up



FEDERAL FUNDS

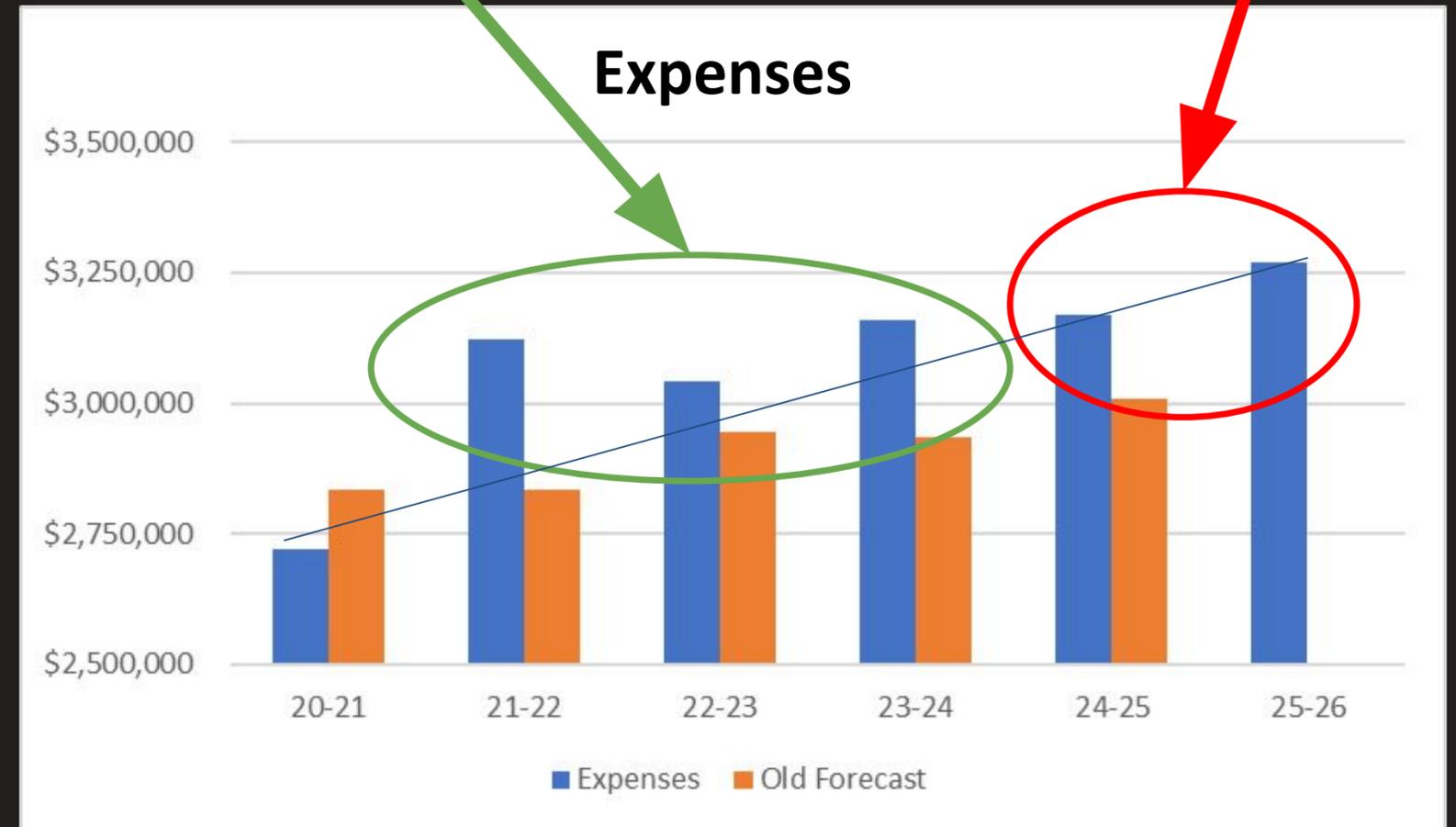
ESSER Funds Available over 3 years

Back to shrinking State funding



Additional ESSER-related spending

Inflation-related increases



○ **ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF**

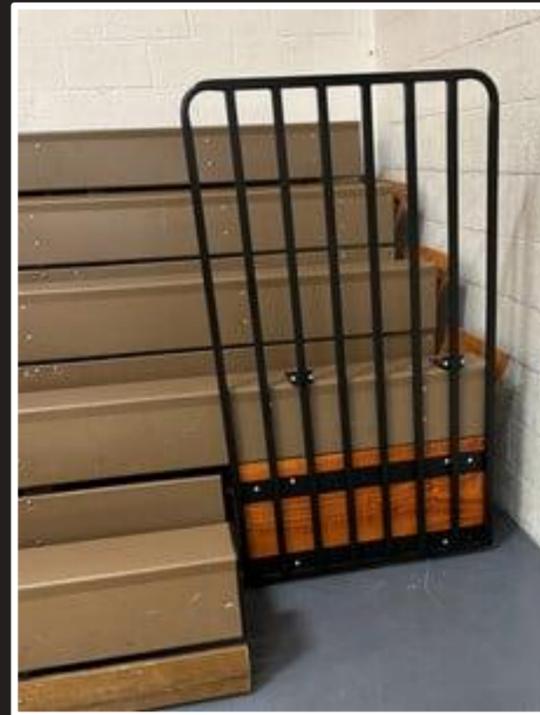
- Unexpected revenue outside of State Funding Revenue Limit
- To be used on direct COVID expenses, healthy school upgrades, remote learning technology, summer and after-school programs, etc
- Could NOT be spent on normal Operational Expenses or saved for later use



INVESTMENTS



- **Strengthening & Improving Our Facilities Using Grants and Donations Since 2020**
 - ~\$300,000 in kitchen, roofing, pavement, HVAC, bleachers, and other updates



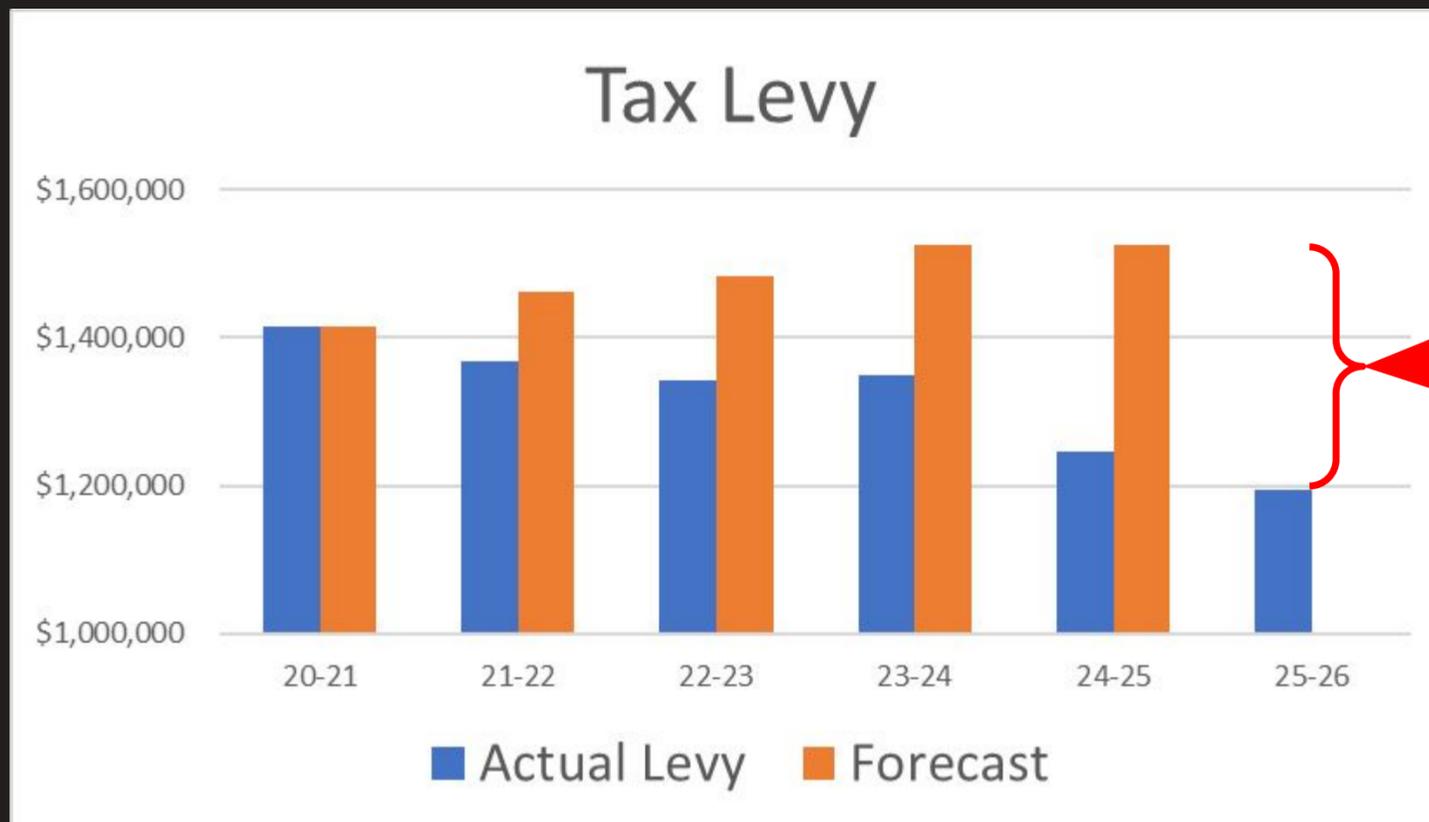
- **Planning ahead for future school improvements**
 - \$265,389.34 saved in Fund 46 due to strong fiscal management over past 5 years

RISING EXPENSES

- **District Expenses have risen as annual inflation has tripled since 2020 compared to the previous 12 years.**
 - Supply chain related issues - Pandemic, Global unrest, etc..
- **Actual 25-26 District Budget is \$3,270,694 - up over \$200,000 from 2020 forecast**
 - Investments in maintaining a strong, reliable workforce
 - Rising expenses in Special Education, healthcare, transportation, utilities, insurance, supplies, etc..
- **Expenses are expected to continue to rise at ~2.3% per year**

STAGNANT REVENUE

- **Revenue Limits prevented the District from levying more funds in 24-25 and 25-26 as Deficit grew**
- **Revenue Limit is primarily based on pupil count - District's 3 year rolling average is down 20 students from 20-21, creating a ~\$300,000 decrease**
- **Our District Actually INCREASED in pupil count this year, which LOST the district a Declining Enrollment Exemption that has averaged \$90,000/year**



25-26 Tax Levy was actually ~\$330,000 less than 2020 projection

Review from 2020

- **The 2020 referendum initially allowed us to build up our fund balance, as forecasted**
- **The last two years have seen inflationary expenses with fixed revenue, exhausting the fund balance (savings account)**
- **Federal ESSER funding allowed us to invest in technology and infrastructure without diverting local funds**

2026 REFERENDUM



GILMANTON
SCHOOL DISTRICT

2026 FORECAST With No Referendum

Without a referendum, we continue running at a deficit and will deplete our Fund Balance (“savings account”) next school year.

Baird Budget Forecast Model	Historical	Current Year	Budget Year	Forecast			
	2024 - 2025	2025 - 2026	2026 - 2027	2027 - 2028	2028 - 2029	2029 - 2030	2030 - 2031
Sept Membership (FTE)	143	155	147	143	140	139	137
Per Pupil Increase	\$325	\$325	\$325	\$325	\$325	\$325	\$325
Per-Pupil Categorical Aid \$	\$742	\$742	\$742	\$742	\$742	\$742	\$742
TIF Out Equalized Valuation Growth	13.49%	16.60%	5.00%	5.00%	5.00%	5.00%	5.00%
Fund 10 Total Salaries Increase	7.66%	1.38%	3.00%	3.00%	3.00%	3.00%	3.00%
Fund 10 Total Benefits Increase	10.11%	9.19%	3.03%	3.06%	3.10%	3.14%	3.18%
Fund 10 Revenues	\$2,912,982	\$2,870,694	\$2,969,295	\$3,022,768	\$3,089,358	\$3,055,008	\$3,064,924
Fund 10 Expenditures	\$3,168,227	\$3,270,694	\$3,327,162	\$3,403,867	\$3,491,101	\$3,558,903	\$3,662,078
Surplus (Deficit) (“checking account”)	(\$255,245)	(\$400,000)	(\$357,868)	(\$381,099)	(\$401,743)	(\$503,895)	(\$597,154)
Fund Balance (“savings”)	\$716,136	\$316,136	(\$41,731)	(\$422,830)	(\$824,573)	(\$1,328,469)	(\$1,925,623)
Fund Balance as % of Expenditures	22.50%	9.67%	-1.25%	-12.42%	-23.62%	-37.33%	-52.58%
Non-Recurring Referendum \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recurring Referendum \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Referendum Debt Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Energy Efficiency Exemption	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total School-Based Tax Levy	\$1,245,690	\$1,194,496	\$1,179,027	\$1,346,475	\$1,492,550	\$1,481,551	\$1,515,194
Mill Rate (per \$1,000 EQ Value)	\$8.33	\$6.85	\$6.44	\$7.01	\$7.40	\$6.99	\$6.81

THE ASK

- **The District is asking voters for \$475,000 on an annual recurring basis to support operational needs.**
- **Recurring:**
 - The funding becomes part of the District's revenue limit.
 - Provides needed funding for the future of the district
- **Operational:**
 - Pays for **people, programs, and basic operations** to keep schools running
 - Does not pay for big construction projects or upgrades



2026 FORECAST With Referendum

With a \$475,000 referendum, the models show that our Fund Balance will grow, giving us a strong enough cash flow for years.

Baird Budget Forecast Model	Historical	Current Year	Budget Year	Forecast			
	2024 - 2025	2025 - 2026	2026 - 2027	2027 - 2028	2028 - 2029	2029 - 2030	2030 - 2031
Sept Membership (FTE)	143	155	147	143	140	139	137
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TIF Out Equalized Valuation Growth	13.49%	16.60%	5.00%	5.00%	5.00%	5.00%	5.00%
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Fund 10 Total Benefits Increase	10.11%	9.19%	3.03%	3.06%	3.10%	3.14%	3.18%
Fund 10 Revenues	\$2,912,982	\$2,870,694	\$3,444,295	\$3,497,769	\$3,580,192	\$3,514,175	\$3,517,757
Fund 10 Expenditures	\$3,168,227	\$3,270,694	\$3,327,162	\$3,403,867	\$3,491,101	\$3,558,903	\$3,662,078
Surplus (Deficit) <i>("checking account")</i>	(\$255,245)	(\$400,000)	\$117,132	\$93,902	\$89,091	(\$44,728)	(\$144,321)
Fund Balance <i>("savings")</i>	\$716,136	\$316,136	\$433,269	\$527,171	\$616,262	\$571,533	\$427,212
Fund Balance as % of Expenditures	22.60%	9.67%	13.02%	15.49%	17.65%	16.06%	11.67%
Non-Recurring Referendum \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recurring Referendum \$	\$0	\$0	\$475,000	\$0	\$0	\$0	\$0
Referendum Debt Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Energy Efficiency Exemption	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total School-Based Tax Levy	\$1,245,690	\$1,194,496	\$1,654,027	\$1,796,888	\$1,931,732	\$1,859,344	\$1,854,079
Mill Rate (per \$1,000 EQ Value)	\$8.33	\$6.85	\$9.04	\$9.35	\$9.57	\$8.78	\$8.33

FINANCIAL IMPACT

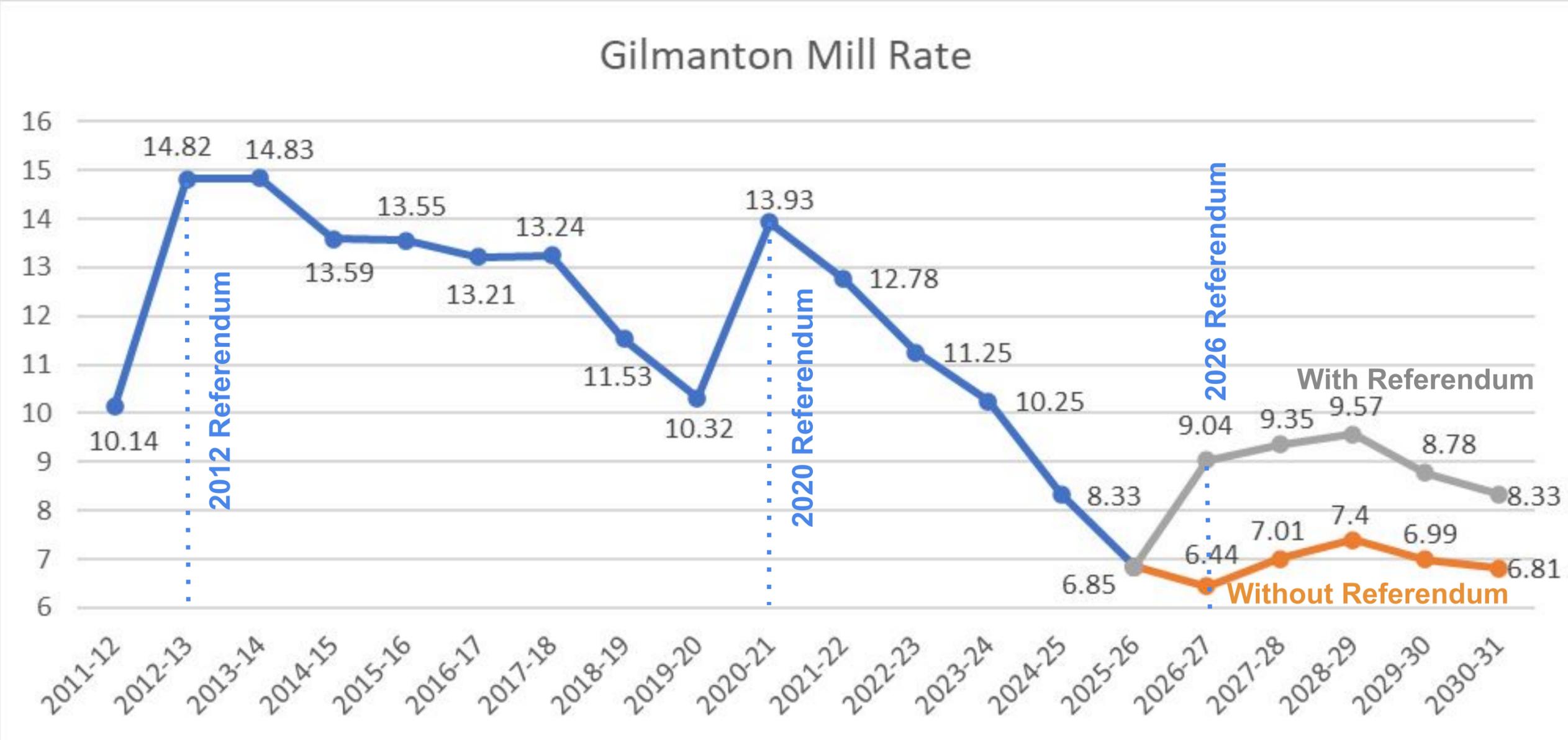
- **If approved, the referendum would result in an estimated property tax increase of \$219/year or \$18.25/month for every \$100,000 of equalized property value.**

Equalized Property Value	Annual Increase	Monthly Increase
\$100,000	\$219.00	\$18.25
\$200,000	\$438.00	\$36.50
\$300,000	\$657.00	\$54.75
\$400,000	\$876.00	\$73.00



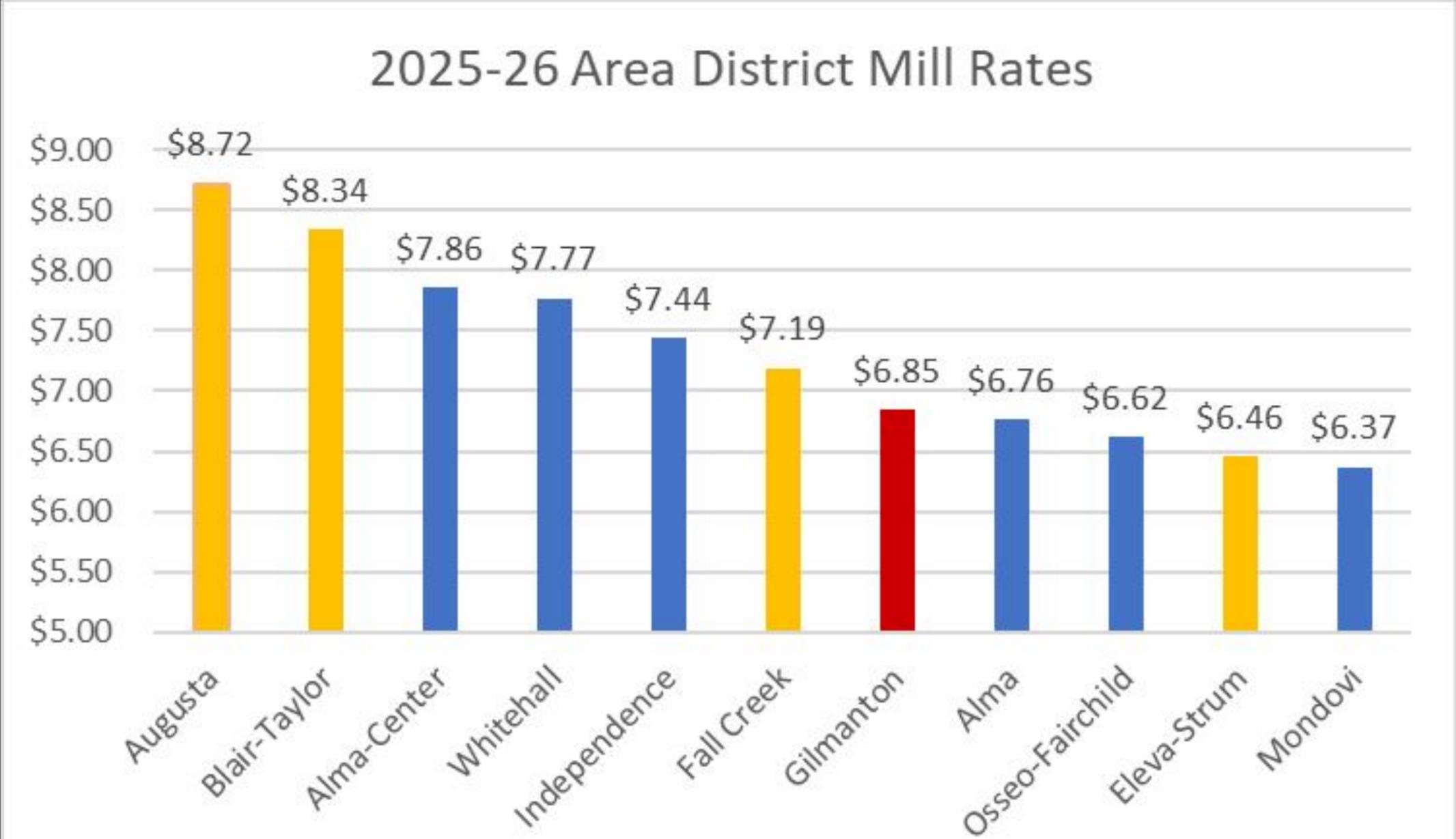
MILL RATE HISTORY

- School Tax Levy Mill Rate has historically declined after each Referendum.
- If 2026 Referendum passes, the predicted Mill Rate for 2026-27 would be 9.04.
- Without the 2026 Referendum, the predicted Mill Rate for 2026-2027 would be 6.44.



MILL RATE COMPARISON

- o Gilmanton's Mill Rate falls in the middle of Local Districts
- o Augusta, Blair-Taylor, Eleva-Strum, and Fall Creek also have pending Referendums



HOW WILL THIS MONEY BE USED?

- **Protect the Panther Advantage**

- Excellent student to teacher ratios leading to personalized learning
- Strong relationships among students and with teachers and the community
- Life Ready students that are Career or College Ready

- **Invest in Our People**

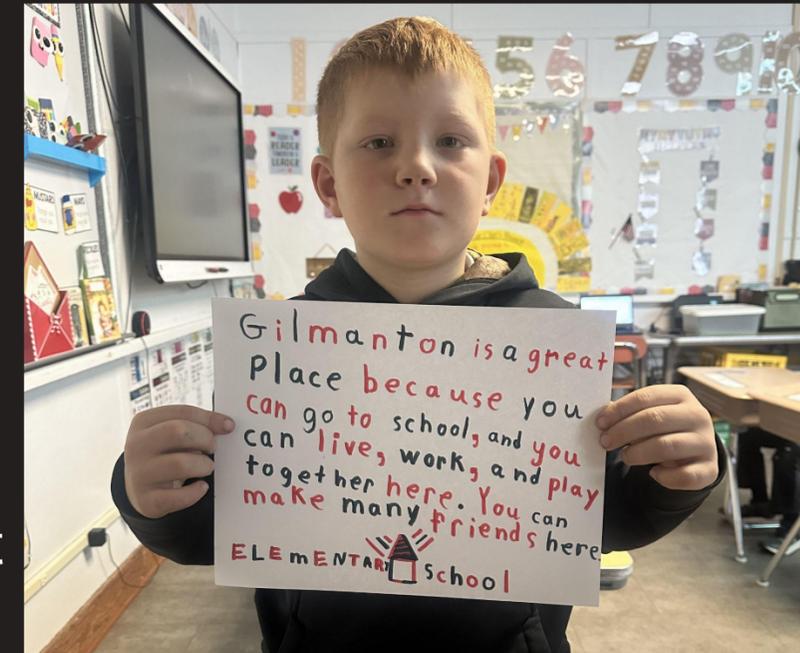
- Our most important asset - retain and develop our staff in a competitive job market

- **Maintain Our Community Bonds**

- Students and Staff engaged with the community

- **Maintain our Operations**

- Buses, buildings, supplies, etc



WHAT IF IT FAILS?

- **Residents still pay school taxes! Someplace...**
- **Budget cuts would likely affect our students & schools**
 - Would pursue reductions, but already running extremely lean
- **November 2026 referendum**
- **The District could be forced to merge or close**
 - Decisions would no longer be made locally
 - Longer bus rides for most of our students
 - 30 Gilmanon Schools staff, connected to the Gilmanon community, would lose their jobs.
 - Negative impact on Gilmanon community identity



VOTING INFO



GILMANTON
SCHOOL DISTRICT

BALLOT QUESTION

Shall the School District of Gilmanton be allowed to exceed the revenue limit specified in Wis. Stat. § 121.91 by up to \$475,000 per year commencing with the 2026-2027 school year and continue on a recurring basis for the purpose of sustaining educational programming, facilities, and equipment?

YES

NO



POLLING LOCATIONS

- **Vote In-Person or Via Absentee Ballot**
 - Find your specific polling location at myvote.wi.gov

The screenshot shows the MyVote Wisconsin website. At the top left is the MyVote WISCONSIN logo. To the right is a blue button for "Military & Overseas Voters" and two search boxes labeled "Search by Name" and "Search by Address". Below this is a navigation bar with buttons for "My Voter Info", "Find My Polling Place", "What's On My Ballot", "Update My Name or Address", "Register To Vote", "Vote Absentee By Mail", "Track My Ballot", and "Vote Absentee In Person". A yellow banner contains the text: "Looking to confirm your ballot was counted? That information will be available under your [My Voter Info](#) portal. It may take up to 30 days for your voting record to show up under the [My Voter Info](#) portal for the 2026 Spring Primary". Below the banner is a red bar with a Wisconsin state icon and the text "NEXT STATEWIDE ELECTION". The main content area is titled "2026 Spring Election" with the date "Tuesday, April 7, 2026". It features five circular icons with corresponding text links: "Vote Absentee By Mail" (envelope icon), "Where Do I Vote?" (map icon), "What's On My Ballot?" (ballot icon), "Register To Vote" (checkmark icon), and "Track My Ballot" (ballot with location pin icon).



IMPORTANT DATES

- **Register to Vote:**
 - Online or by mail by **March 18th**
 - In-person in your municipal clerk's' office by **April 3rd**
 - In-person on election day, **April 7th**
- **Be Mindful of Deadlines for Absentee Ballots**
- **Election Day: Tuesday, April 7th, 2026**



QUESTIONS?

- o Visit our website for this presentation and more information: **www.ghs.k12.wi.us**
- o Email any questions to: **info@ghs.k12.wi.us**



Fostering unique potentials, small in size, mighty in personalized education.

Thank You



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SCHOOL DISTRICT