SCHOOL DISTRICT OF LADYSMITH

TUESDAY, NOVEMBER 3, 2026 REFERENDUM

INFORMATIONAL NEWSLETTER

What is being proposed?

- $950,000 per year non-recurring
- 5 years (2027 - 2032)
- Replace the expiring 2026-2027 non-recurring referendum
- Funds would be used for operational expenses, including:
  - Curriculum and instructional materials
  - Staffing and student support services
  - Busing and student transportation
  - Technology and classroom tools
  - Maintenance of existing school facilities
  - Utilities, insurance, and other operating costs

Estimated tax impact *over the current level* if approved

$100,000 Taxable Property Value

$0.83 / month

$10 / year

Make an Informed Vote on November 3

Scan the QR code to find FAQs, financial information, voting information, and additional resources.

OPERATIONAL REFERENDUM 2026

On the November 3, 2026 ballot, School District of Ladysmith voters will be asked to consider an operational referendum to continue the progress made in our schools and provide financial stability for the years ahead.

These funds are not for new buildings or facilities. These dollars will allow Ladysmith to keep what we currently have in place. Please take some time to review this insert and if you have any additional questions, please feel free to reach out to a school board member or a Dr. LeMay, District Administrator. The School District of Ladysmith is grateful to the community for their continued support for public education.

BALLOT LANGUAGE EXPLAINED

At the July 15, 2026 the Board of Education meeting, board members voted to place a five-year, non-recurring operational referendum on the upcoming general election ballot for Tuesday, November 3, 2026.

If approved, the referendum will authorize $950,000 annually for five years, beginning with the 2027–2028 school year.

Official ballot language can sound complex, so we want to break down what you will see on the ballot for the November 3, 2026 election.

The Question:

"Shall the School District of Ladysmith, Rusk County, Wisconsin be authorized to exceed the revenue limit specified in Section 121.91, Wisconsin Statutes, by $950,000 per year for five years, beginning with the 2027-2028 school year and ending with the 2031-2032 school year, for non-recurring purposes consisting of maintaining current educational programs, student services, and general maintenance?"

What This Means in Plain Terms:

- ***Non-Recurring***: This is a temporary five-year request, not a permanent increase.
- ***Operational Expenses***: Funds directly cover daily school operations and fixed costs.
- ***Where It Goes***: The money helps maintain class sizes, support academic and extra-curricular programs, cover rising costs (bus and transportation, technology, facility maintenance, utilities, insurance, etc.) as well as and retain quality teachers and staff through competitive salaries and benefits.

Polls are open 7:00 am to 8:00 pm on Tuesday, November 3, 2026

Visit

MYVOTE.WI.GOV to:

- Find out where you vote
- Update your voter registration
- Find your local municipal clerk, and



Total Proposed Referendum

$950,000

$600,000
Replaces Existing, Expiring Operating Referendum

$350,000
Additional Amount Needed to Address Rising Costs

HOW DOES THIS REFERENDUM COMPARE WITH THE CURRENT ONE?

This referendum would replace the District's current $600,000 non-recurring operational levy, which expires at the end of the 2026–27 school year. The proposed levy includes the existing $600,000 and adds $350,000 to reflect increased operating costs, for a total of $950,000.

WHAT DOES THIS MEAN FOR MY PROPERTY TAXES?

While this new amount is higher than the expiring amount, it reflects today's operating costs. The District recognizes that any increase matters and has worked to balance financial needs with community input.

PROPERTY VALUE	ADDL. ANNUAL IMPACT	ADDL. MONTHLY IMPACT
$100,000	$10	$0.83
$150,000	$15	$1.25
$200,000	$20	$1.67
$250,000	$25	$2.08
$300,000	$30	$2.50

Estimated tax impact of the additional $350,000: $10 per year ($0.83 per month) on a $100,000 property beginning in 2027-2028. Note on Property Values: Tax estimates are based on equalized (fair market) values.

WHAT HAS THE DISTRICT ALREADY DONE TO REDUCE COSTS?

Over the past several years, the District has taken steps to control costs and stretch taxpayer dollars prior to asking for additional funding. These efforts included both immediate reductions and long-term containment strategies.

Administrative Reductions

The district consolidated middle and high school administration, reducing two positions to one. A district office position was left unfilled, with existing staff taking on additional responsibilities to maintain services.

Staffing Adjustments

Through attrition and position management, the district reduced classroom staffing positions while working to minimize impact on student learning.

Shared Services and Staff

The District partnered with neighboring school systems to share services and expertise where practical, reducing duplication and improving efficiency.

Delayed Spending

Several maintenance projects were postponed in order to prioritize immediate operational needs. Technology replacement schedules were also extended to get additional use from devices and equipment.

Insurance Changes

Employee insurance plans were adjusted to help manage rapidly increasing healthcare costs.

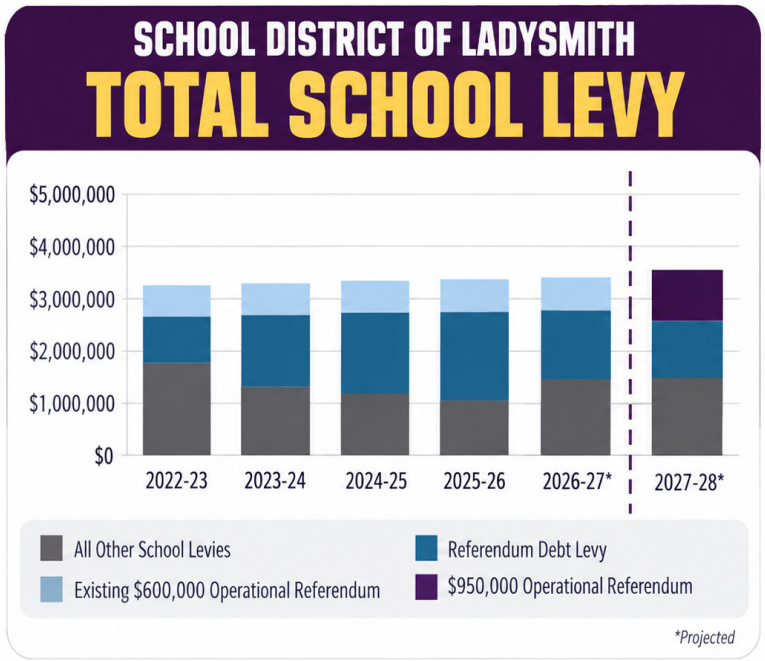
While these efforts have produced savings, there is a limit to how much a school district can reduce spending without impacting students. Unlike many organizations, schools must continue to provide transportation, special education services, student support, safety measures, academic programming, and facility operations regardless of financial conditions.

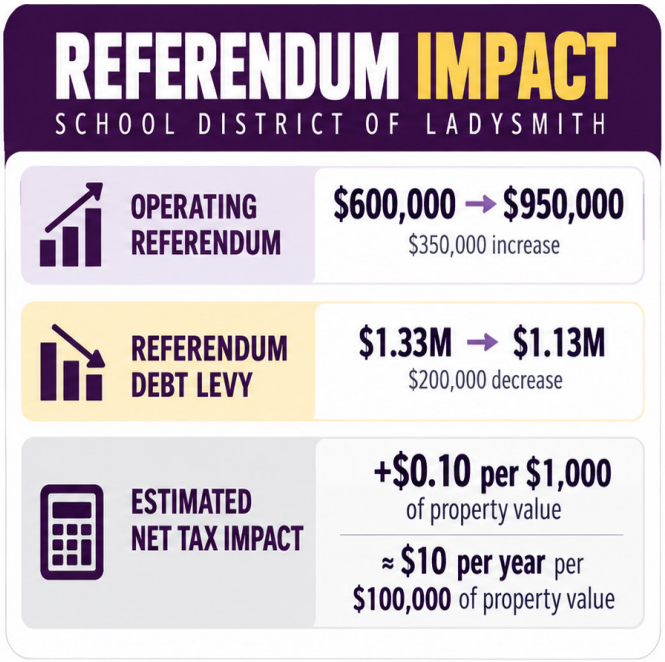
The proposed referendum would allow the District to avoid deeper cuts that could directly affect students and families.

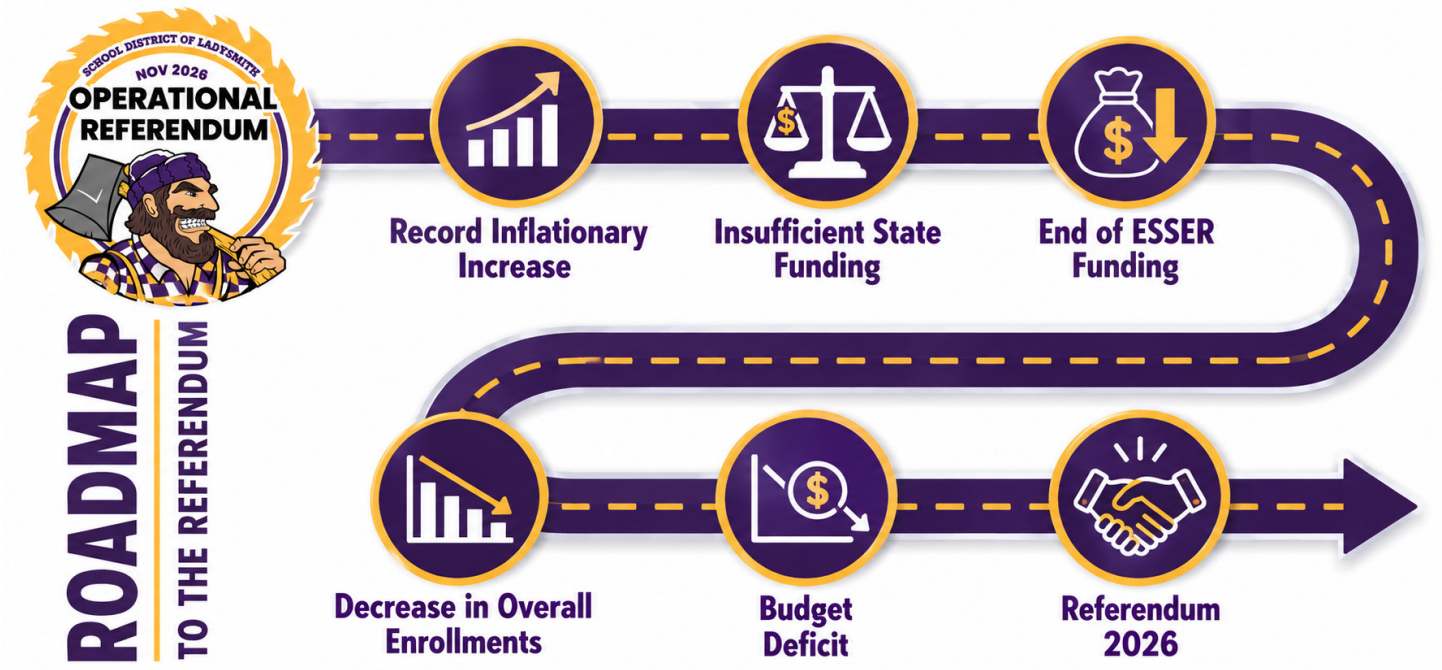
TAX IMPACT: $10 ON $100,000 FOR AN ADDITIONAL $350,000. HOW?

Over the past several years, the District has carefully managed its total school levy to limit the impact on taxpayers. As debt payments associated with previously approved projects decline, a portion of that tax capacity becomes available. The proposed referendum would replace the current $600,000 operating referendum with $950,000 of operating authority while the District's debt levy is declining.

Together with continued levy management and growth in the District's property tax base, the District currently estimates the referendum would increase the overall school tax rate by approximately **$0.10 per $1,000 of property value, or about $10 annually for each $100,000 of property value.**







My property assessment went up. Will my taxes go up?

It depends on how your property value changed, on a percentage basis, compared to the overall increase in your municipality.

LESS THAN MUNICIPAL AVERAGE



Your share of the tax levy could decrease.

If your property value increased less than the municipality average, your property represents a smaller share of the total value, so your taxes could decrease (assuming the levy stays the same).

ABOUT THE SAME AS MUNICIPAL AVERAGE



Your share could stay about the same.

If your property value increased about the same as the municipality average, your share of the total value has barely changed, so your taxes could remain stable (assuming the levy stays the same).

MORE THAN MUNICIPAL AVERAGE



Your share of the tax levy could increase.

If your property value increased more than the municipality average, your property represents a larger share of the total value, so your taxes could increase (assuming the levy stays the same).

Reassessment does not itself increase the school district's levy or revenue authority.
A reassessment updates property values so they more closely reflect current market conditions and changes how the tax burden is distributed among properties. It does not give the School District additional money.

With the recent property reassessment in our community and the School District of Ladysmith's operational referendum scheduled for November 3, 2026, many residents have questions about how these changes could affect their property taxes.

The important thing to understand is that a reassessment and an operational referendum are two separate matters, and each affects property taxes differently.

Understanding Property Reassessment

A reassessment does not automatically increase property taxes. Instead, it updates property values to reflect current market conditions and helps ensure the tax burden is distributed fairly among property owners.

When reviewing your new assessment, the most important question is not simply how much your property's value increased, but how that increase compares with the overall change in taxable property values throughout your municipality.

Think of the tax levy as a bill divided among property owners. Your assessed value helps determine your share of that bill.

For example, if your home's assessed value increased by 50%, but the municipality's overall taxable value also increased by approximately 50%, your share of the tax burden would remain relatively unchanged. Assuming the tax levy stayed the same, your property taxes attributable to that levy would also remain approximately the same.

If your property's value increased less than the municipal average, your share of the tax burden could decrease. If it increased more than the average, your share could increase.

The key takeaway is that an increase in assessed value does not necessarily mean an equivalent increase in property taxes.

How Does This Relate to the Referendum?

The reassessment itself does not provide additional funding to the School District of Ladysmith. When a municipality reassesses property values, it does not increase the School District's tax levy or revenue authority. Instead, reassessment changes how the existing property tax burden is distributed among property owners.

Wisconsin's school funding system limits the revenue districts can receive through a combination of general state aid and local property taxes. A reassessment does not change those revenue limits.

The operational referendum is a separate question. If approved, it would authorize the School District to exceed its state-imposed revenue limit by the amount specified in the referendum question. This could affect the school district portion of property tax bills.

The actual impact on individual taxpayers would depend on several factors, including the District's tax levy, taxable property values, state aid, and each property's share of the tax base.

What Should Property Owners Remember?

Reassessment changes how the property tax burden is distributed; it does not generate additional revenue for the School District. The operational referendum, on the other hand, asks voters whether to authorize additional school district revenue authority.

Our goal is to provide residents with clear, accurate information about both issues so they can better understand the potential financial implications of the November 3 referendum.

Source: Wisconsin Department of Revenue, Guide for Property Owners.

HOW HAVE THE CURRENT FUNDS BEEN USED?

STRENGTHENED ACADEMIC PERFORMANCE

The middle school "Exceeds Expectations" rating on the 2024-2025 State Report Card, with the elementary school and school district "Meeting Expectations."

STABILIZED AND SUPPORT OUR WORKFORCE

Reduced staff attrition and kept staff salary competitive.

GRADUATION RATE

Remains above the State average, and **more than a third of** last year's graduating class earned an industry-recognized credential before walking across that stage.

FUTURE JUMPSTART

Our students earned **389 college credits,** saving them thousands of dollars and giving many them a jump start on their future careers. We were also able to relaunch an agriculture program at the middle/high school.

WELL-SUPPORTED LEARNING ENVIRONMENTS

The percentage of elementary students needing a personalized reading plan has dropped, a concrete sign that literacy interventions are working.

READY TO VOTE? NOVEMBER 3, 2026

CHECK YOUR REGISTRATION:

Before voting, make sure you are registered at your current address. If you need to register, update your information, or verify your registration status, visit: **MyVote Wisconsin** using the link below.

FIND YOUR POLLING PLACE:

Polling locations are determined by your home address. To find where you will vote, **visit: MyVote Wisconsin** using the link below. Simply enter your address to see your assigned polling location and election information.

Polls are open from **7:00 AM to 8:00 PM.**

KNOW WHAT TO BRING:

Wisconsin voters are required to present an acceptable photo ID when voting. Examples of commonly accepted IDs include:

- Wisconsin Driver's License
- Wisconsin State ID Card
- U.S. Military ID
- Military ID

For a complete list of acceptable photo IDs, visit **MyVote Wisconsin** using the link below.

VOTING ABSENTEE:

If you prefer to vote before election day, absentee voting options may be available. Visit **MyVote Wisconsin,** using the link below, for:

- Absentee ballot requests
- Early voting information
- Absentee ballot tracking

VOTING QUESTIONS:

Have questions about voting? Contact your local municipal clerk or visit: **MyVote Wisconsin** using the link below to learn more about the following topics:

- Your Voter Information
- Finding Your Polling Place
- What's On Your Ballot
- Updating Your Name or Address
- Registering to Vote
- Voting Absentee By Mail
- Tracking Your Ballot
- Voting Absentee in Person
- Military and Overseas Voters

REFERENDUM QUESTIONS AND ANSWERS

Q. What is an operational referendum?

A. Operational referendums allow school districts to exceed their state-imposed revenue limits, which cap what districts can collect in revenue through general aid and property taxes. These funds may be used for operational costs such as staffing, equipment, and services.

An operational referendum is different from a capital referendum, which allows school districts to borrow money for construction, renovation, or other building projects. Capital referendum debt is typically paid off over a specific length of time, and those funds cannot be used for operational expenses.

Q. If the School District of Ladysmith receives more state aid, does that mean the District has more revenue?

A. No. The revenue limit controls how much revenue a school district is allowed. State aid is determined each year under a State formula that considers the district's operating expenses, enrollment and property valuation. The State notifies the School District of how much of the revenue is coming from the State and the remainder comes from local property taxes. State aid is used for property tax relief and not as additional revenue for the school district. If a district receives less aid, taxes go up. If a district receives more aid, taxes go down. Neither scenario gives the district more revenue. The State aid formula is subject to legislative changes every two years as part of the State's biennial budget.

Q. Are these financial difficulties the result of poor district spending?

A. No. The district has clean audits and strong financial oversight. Schools across Wisconsin are facing funding challenges, and many have used operational referendums to maintain programs and services.

Q. Can the District use fund balance instead of going to referendum?

A. Fund balance is not like a "savings account" whereby money stays in an account and only used if a withdrawal is made to pay a bill. Fund balance is a working account that is used daily to pay the District's operating expenses when other revenues, like property taxes, state and federal aid, have not been received. It behaves like a school district's internal line of credit. Large reductions in fund balance can impact the financial future of the District, requiring larger cash flow borrowings, risking a downgrade in the District's bond rating resulting in higher interest rates on borrowings, and limiting funds in reserve for emergency situations. If the District did use fund balance instead of going to referendum, the entire fund balance would be depleted by the second year, jeopardizing the future of the District's existence.

Q. Are we the only school district needing an operational referendum?

A. No. Operational referendums are common in Wisconsin. Over the past 10 years, nearly 80% of districts have sought one, and more than half have been approved by voters. Many nearby districts rely on referendum funding to support their operations. Across Wisconsin, 78 school referendum questions are scheduled for the November 3 election, with 62 school districts seeking voter approval for operational funding.

Q. How does special education impact our funding?

A. Special education is required by law but is not fully funded by the state. The district receives reimbursement for only part of these costs and must cover the rest from its general budget. As a result, Ladysmith must transfer over $1 million annually from its general operating budget to support Special Education. This reduces funding available for other programs, staffing, facilities, and student services.

Q. What about the state's $325 per-pupil revenue limit increase?

A. It's a Limit, Not a Check: The $325 per-pupil increase is the maximum ceiling a district can increase its revenue, not guaranteed cash from the state.

The Funding Shift: If state aid doesn't increase (as the 25-27 biennial budget calls for), the $325 increase in revenue limit forces the difference to be made up through higher local property taxes.

Inflation & Costs: This increase is insufficient to keep up with inflation, rising operational costs, and declining enrollment, so it requires districts to continue to make cuts and/or ask for more via referendum.

Calculation Method: Revenue limits are based on a three-year rolling average of student enrollment (third Friday in September + 40% of summer school FTE).

Context: While the 400-year veto ensures this adjustment, it does not guarantee the state will provide the money, often making the local property tax levy the primary source.

In summary, the $325 is authorized spending authority, not a direct state payment.

Q. What process did the School Board use to determine whether an operational referendum question should be on the ballot?

A. The Board's decision follows a community survey conducted back in May 2026. Residents were asked about several referendum options, and the $950,000 annual amount received the most support. The District's current operational referendum, which provides $600,000 annually, expires at the end of this school year. In addition, federal COVID relief funding that supported school operations has ended. Even with budget cuts and spending reductions already occurring, not going to referendum would negatively impact our educational environment.

Q: Why doesn't Ladysmith consolidate with neighboring districts?

A: Consolidation requires multiple communities to come together. A school district consolidation is not a decision Ladysmith can make on its own. It would require significant cooperation among multiple independent school districts and the communities they serve, including cities, villages and towns. Each community has its own priorities, history, identity and expectations for its schools. A responsible consolidation process would take years, not months.

Before determining whether consolidation should even be pursued, the participating districts would need to develop a shared vision and strategic plan and conduct extensive analysis. That work would need to consider:

- *Financial feasibility:* Would consolidation actually produce sustainable savings? What happens to tax rates, existing debt, state aid, staffing costs and facilities?
- *Educational impact:* What programs and opportunities could be maintained, expanded or lost? Where would students attend school?
- *Facilities and transportation:* Which buildings would operate? What would transportation routes and student travel times look like?
- *Mission and governance:* Can the communities agree on what the new district should prioritize and how it should be governed?
- *Community and cultural fit:* Three districts have different histories, traditions and community identities. A successful consolidation requires more than a financial case; the communities have to determine whether they can build a shared identity and vision for education.

Consolidation may be worthy of future study, but it is not an immediate solution to the District's current financial needs. A responsible process would require cooperation among multiple communities, significant analysis and long-term planning before anyone could determine whether consolidation would be financially, educationally or culturally beneficial.

Q. What if the operational referendum were to fail?

A. The District has already made years of behind-the-scenes cuts to avoid affecting students. If the referendum fails, the District will need to make significant cuts, which will include laying off staff and increasing class sizes, and eliminating or reducing programming (including co-curriculars), all which will have a negative impact on the District's current momentum to improve academic outcomes and address school culture and sense of belonging. The following options would have to be considered:

- Increasing class sizes by reducing staff members
- Reducing student support programs
- Reducing course offerings and options
- Deferring maintenance and technology work
- Compensation and benefits would fall behind for our region
- Need to short-term borrow and deplete fund balance to meet financial obligations (increases interest costs)
- Most likely return to voters in Spring 2027



School District of Ladysmith
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A MESSAGE FROM THE DISTRICT ADMINISTRATOR

Jason LeMay, PhD • jlemay@sdlwi.org • 715-532-5277

Dear Ladysmith Community,

Thank you for taking the time to learn more about the upcoming operational referendum. I recognize that decisions involving our schools and community are important, and I hope the information in this newsletter helps answer your questions and provides a clearer understanding of the challenges facing our district.

Our students are at the heart of everything we do. I sincerely appreciate your commitment to our students, our schools, and our community.

Partners in the future,
Jason LeMay

Your Vote MATTERS
Tuesday, November 3, 2026

View polling locations and voter information at www.myvote.wi.gov