



SCHOOL DISTRICT OF NEW LONDON

Monthly Update

DISTRICT ADMINISTRATOR • BUSINESS SERVICES
PUPIL SERVICES • TEACHING AND LEARNING SERVICES

December 2021

District Administrator

Wolf River Community Bank Donation



Thank you to Wolf River Community Bank for sponsoring the 2021 field goal contest and for the generous \$500 donation to the School District of New London. We appreciate your contribution and continued support of the district.

B 212

The December B212 Extra Degree of Effort recognizes Mary Faucher, Sugar Bush Elementary administrative assistant. As an administrative assistant in one of our District country elementary schools, "Mrs. Faucher wears many hats at Sugar Bush Elementary to support daily school operations," shared by Mrs. Grable, Principal at Sugar Bush Elementary. From welcoming students, staff, and families to Sugar Bush Elementary daily to assisting with individual student medical needs support, Mrs. Faucher advocates all things Sugar Bush Elementary! Thank you, Mrs. Faucher, for your continued B212 Extra Degree of Effort.



Release of of ESSER III Funding from the United States Department of Education to Wisconsin

On December 6, the U.S. Department of Education approved Wisconsin's American Rescue Plan Elementary and Secondary Emergency Relief plan. As communicated, the School District of New London will be recognized with \$1,910,435,00 to be utilized by 9/30/2024 to pursue innovative approaches to address the ongoing challenges presented by the current pandemic, and to begin the process of addressing the new normal for learners, their families, our educators, and our communities. As state



accountability protocols are finalized for potential local utilization, information will be shared with our Board of Education and school community.

Appreciation of Community Generosity

The School District of New London is sincerely grateful for our community generosity that continually is recognized throughout the year to support our students, families, and school community. Specifically, during December, community organizations, clubs, and civic groups go above and beyond to ensure students' basic needs can be met in various unique ways.



The School District of New London experiences firsthand how community generosity puts a smile on a child's face from winter clothing, family resources, and additional support through the holiday season. My sincerest gratitude of thanks to all who go beyond while continually thinking of others with their generosity.

Director of Business Services

Property Tax Bills

Many property tax owners in the School District of New London will have received their property tax bills by the time of the Board meeting. A few notes to help answer any questions property owners may have:

- The levy approved by the Board was 6.7% lower than 2020
- The mill rate approved by the Board was 15% lower than 2020
- Property valuation increased by 9.5%.
- Depending on the municipality the property tax owner lives in, the net school property tax impact could vary. Generally speaking, taxpayers should see a decrease in school taxes.



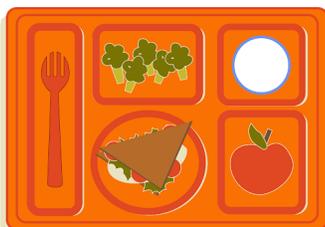
Please encourage any property tax owner that has questions to contact the district office, and I would be happy to help them with any questions they might have.

The business services webpage also has many documents that show the final approvals by the Board:
<https://www.newlondon.k12.wi.us/district/businesssvcs.cfm>

Lastly, I included a summary from the Wisconsin Policy Forum about several categories that impact the total property tax bill.

Adult Meal Prices

The school district was required to increase the adult meal price for breakfast to \$2.60 and \$4.65 for adult meals. These prices are higher than the district would like to charge staff/adults, but this is necessary to remain



eligible for free meals for students. The increase took place December 1.

The specific guidance is noted below for rationale if there is interest to see the calculations.

- The minimum adult meal price for lunch and breakfast for School Year 2021-22:
Non-pricing adult lunch price - SFSP lunch reimbursement of \$4.3175 + State Reimbursement of \$.0664 + USDA Foods value of \$.26 = a minimum adult lunch price of \$4.65.
- Non-pricing adult breakfast price – SFSP breakfast reimbursement of \$2.4625 + State reimbursement of \$.095 = a minimum adult breakfast price of \$2.56.

Director of Pupil Services

Donations for Counseling Department

Northland Electrical Services in New London donated \$5,000 to the counseling department to be used across the district to support the basic needs of students. A tremendous thank you to Northland Electrical Services for their extremely generous donation to our school counseling program that will support students and families in need.

Bulldogs of Character at the Winter Wonderland Parade



The Bulldogs of Character organization participated in Winter Wonderland on the Wolf that was sponsored by the New London Chamber of

Commerce. This was the annual Holiday of Wonder parade. Students from the elementary schools rode the hay wagon float which was pulled by Martin Farm. Percy the Bulldog and the Bulldogs of Character groups also

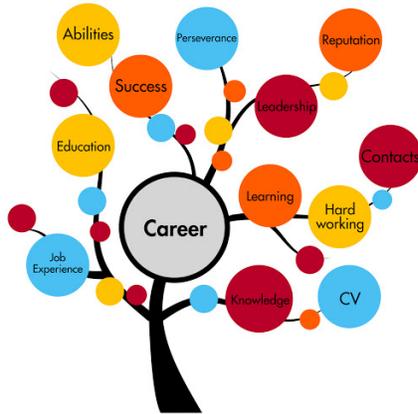


handed out candy to citizens that came to watch the parade. The parade was held on Saturday, December 4, 2021.

Academic Career Planning for 2022

All future freshmen and their parents will be receiving information about the Academic and Career Planning process soon. This will occur on Monday, January 10, at the High School. New London strives to engage our students in a variety of opportunities during their high school career. Our goal for the Academic and Career Planning Process is to make sure all students and families are informed consumers of the educational options New London High School has to offer. An overview of the scheduling process, graduation requirements and career and college readiness advice will be available in the Academic and Career Planning materials.

The first focus will be on 9th grade scheduling and ACP planning. The high school counselors will be creating a presentation to share with parents with all the resources included. The high school counselors will share the slide show with everyone. They will also create a scheduling video with step-by-step directions on how to schedule classes. The presentation will cover scheduling, pathways, academic planning, and a variety of other information. The counselors will also be presenting something similar on a smaller scale to all 8th grade students the week before Monday, January 10, 2022. The counselors will inform all parents/students about the scheduling process; they will also visit the middle school in mid January and meet with each student individually to discuss and check their schedule selections.



Director of Teaching and Learning **Free and Reduced Lunch Applications**

Although current policy allows free meals for all students without an application, New London would appreciate all families who believe they may qualify for Free or Reduced



Lunch to fill out the paperwork. Our district receives additional funds and benefits based on the percentage of families that qualify for this support; this helps keep all costs down.

Families who have not already filled this paperwork out for the 2021-22 school year, please do so. The application can be found on the school district website at <https://www.newlondon.k12.wi.us/parents/freereducedmeals.cfm>, in all school offices including the district office, or you may request a copy from Lesley Baehman at lbaehman@newlondon.k12.wi.us.

Thank you in advance for filling this application out to assist our District in our confidential records. If you have questions about your application or need any further assistance, please call (920) 982 -2011.

Instructional Committee Meeting



The Instructional Committee met on November 17, 2021 and December 1, 2021. Although we discussed student achievement and assessment results related to the school

report cards, the main focus of both events was on exploration into opportunities in Automotive Technology. Later during the Board meeting we will present an option to allow our students to pilot a course at Rawhide. This option allows opportunities for students before offering a similar program on site. Continued investigation on interest, opportunities and options will continue in this area.

Through the presentation by Rawhide, an option for students interested in Culinary Arts was shared. Details and development on this opportunity are not yet finalized. I will keep you updated as details evolve.

High School Scheduling



New London will kick off our planning and registration for next school year in January. This includes getting our 8th graders information about registration/scheduling for high school as well as current student course selection. All high school

students will rotate through scheduling and planning meetings and begin to select courses of study for next year during the months of January and February. Future Freshman night and academic and Career Planning is scheduled for January 10, 2022. Current New London students as well as families considering New London for their education in the future are encouraged to attend.

Registration and Enrollment

Registration packets for 4K will be sent the week of January 3, 2022, for children who will turn 4 by September 1, 2022.

Students who did not attend 4K but are interested in 5K next year will also be able to register if they turn 5 by September 1, 2022.



Families who do not think they are in our census or are new to the area can call Lesley Baehman at (920) 982 4447 or email lbaehma@newlondon.k12.wi.us to request a packet be sent. Please return these packets as soon as possible to the District Office or school buildings so we can begin to prepare for next year.

Please notify your building principal if you have any questions about 4K, 5K enrollment or if you have concerns or a request for your child to repeat their current grade level.

STATE AID SLOWS PROPERTY TAX GROWTH

Wisconsin property taxpayers should see one of the smallest increases in years on their December bills, with levies for school districts barely rising, technical college levies declining for only the second time in at least two decades, and a state tax credit rising sharply. Yet even the small uptick in school district levies is surprising given earlier projections that increased state aid and federal pandemic relief would cause taxes to fall.

Property tax bills being mailed out this month for 2022 show an increase in gross property taxes for Wisconsin’s K-12 school districts of just 0.3%, from \$5.38 to \$5.40 billion. This is the smallest percentage increase in school district levies since a 0.1% increase in 2016 (see Figure 1).

This limited growth in school levies in new state Department of Revenue data runs counter to a preliminary projection made by the Legislative Fiscal Bureau (LFB) in June that school district taxes would fall based on the version of the state budget at the time. Some of the factors that may account for this difference include difficult-to-predict voter-approved school referenda as well as changes to the final state budget.

Each December, the Wisconsin Policy Forum examines preliminary state data on property tax levies from school

districts, counties, technical colleges, and special districts. (Figures for municipalities are not available until early next year.) The data give a crucial early look at collections from Wisconsin’s largest single tax, which serves as a key source of funding for local services such as education, public safety, and local roads. After relatively large increases on December 2019 and 2020 property tax bills, a combination of factors point to a lower increase in levies this year.

Property tax levies for counties will rise by 2.3% statewide, similar to the increase from last year. Levies for Wisconsin’s 16 technical colleges will fall by 3.4% - just their second decline of the 21st century - due to additional state aid dollars.

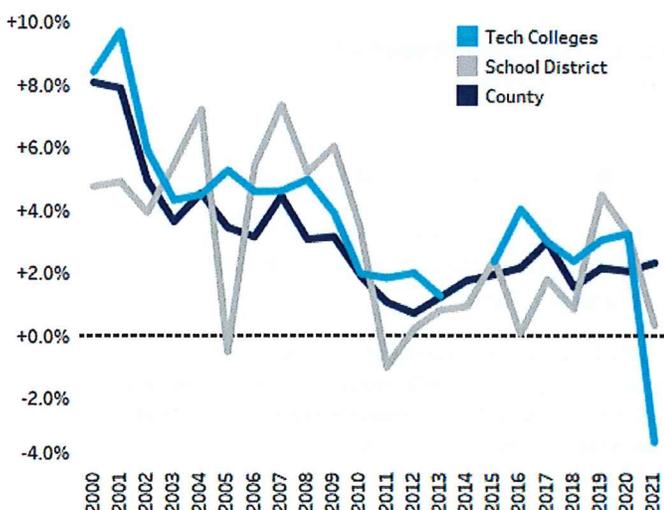
Property tax levies for Wisconsin’s more than 500 special districts will grow by 2.5% to \$122.7 million in 2021, with most of that total (86.4%) coming from the Milwaukee Metropolitan Sewerage District (MMSD). From 2020 to 2021, MMSD’s levy grew by 3.0%, while levies for all other special districts combined fell by 0.5%.

Notably, this analysis looks at gross property tax levies before state credits are used to lower the net bills for property taxpayers. While two of the state credits essentially will stay the same, the state lottery credit is budgeted to rise by \$85 million this year, which should help to hold overall property taxes for home and business owners to one of the smallest increases in recent years.

SCHOOL DISTRICTS

For the current school year, Wisconsin’s K-12 districts statewide will levy only an additional \$18.6 million compared to last year, for a total of just under \$5.40 billion. Out of 421 districts, 212 will increase their

Figure 1: Levies Slow for K-12, Fall for Tech Colleges
% change in property tax levies by year, 2000-2021

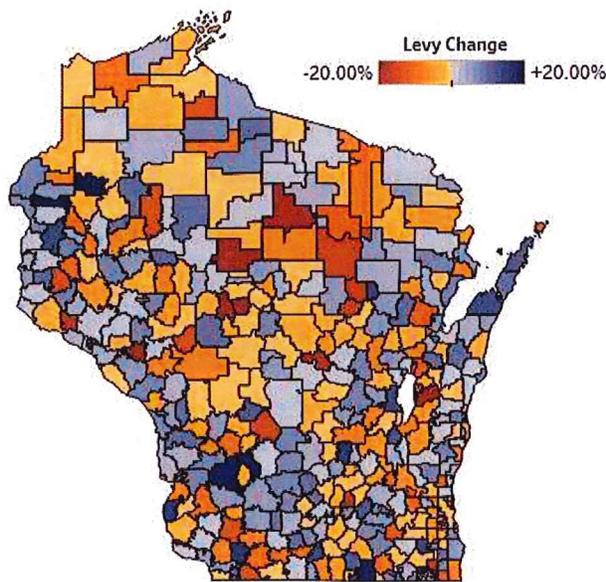


Source: Wisconsin Department of Revenue. Note: Technical college levies were bought back significantly in 2014/15 (-48.9%); this year was removed for scale.



Figure 2: School Levies Change Statewide

% change in property taxes from 2020-21 to 2021-22, by school district



Source: Wisconsin Department of Revenue

levies, while 200 will decrease them and nine will keep levies the same (see Figure 2).

A number of countervailing factors account for this year's K-12 levies staying roughly the same. First, the 2021-23 budget approved by lawmakers and Gov. Tony Evers over the summer did not increase the per pupil revenue limits for districts, which means this year schools generally cannot increase their combined per pupil revenues from property taxes and state general school aids.

The budget also increased general school aids, which on its own should have caused statewide K-12 property

taxes to decline (see Figure 3). As the June [LFB memo notes](#), the budget essentially increased general aid this year by \$192.8 million by enlarging the overall aid amount and dropping a previous automatic reduction in aid payments that had been made to fund certain charter schools. In addition, an influx of state aid in other areas such as special education and [federal pandemic aid](#) may have relieved some pressure on districts to raise property taxes, though the federal funds are one-time revenues that can only be used for certain needs.

Another issue to watch for K-12 levies is the historic enrollment decline from the pandemic. State rules have helped to shield districts on a one-time basis from the effects of this decline on their revenue limits and tax levies, but continued lower enrollments will serve as a larger drag on their revenues as time goes on.

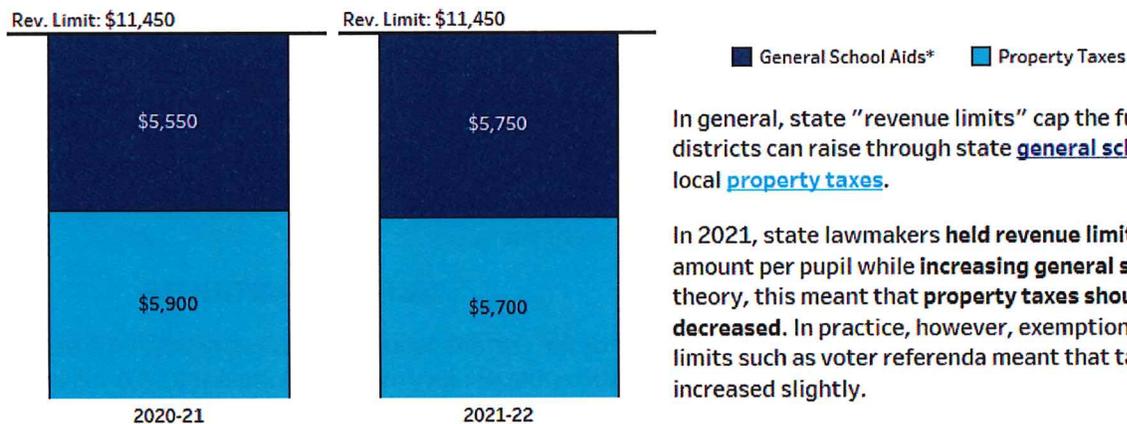
Yet despite these factors putting downward pressure on property taxes, K-12 levies still rose slightly. The main reason is likely voters approving referenda to allow districts to increase their property taxes beyond what revenue limits allow (for more, see our [research](#) from last year).

In the 115 school districts that passed a referendum since January 2020, property taxes for the 2021-22 school year will increase by about 1.9%. In the 306 districts that have not passed a referendum since then, however, levies will decrease by about 0.5%.

Another reason for the tax increase could be the 6.6% rise in voucher school enrollment, from 45,879 in

Figure 3: Flat Revenue Limits + Higher State Aid = Lower Property Taxes

Effect of state budget on a hypothetical district revenue limit



In general, state "revenue limits" cap the funds that school districts can raise through state [general school aids](#) and local [property taxes](#).

In 2021, state lawmakers **held revenue limits** at the same amount per pupil while **increasing general school aids**. In theory, this meant that **property taxes should have decreased**. In practice, however, exemptions to the revenue limits such as voter referenda meant that taxes still increased slightly.

*General school aids category includes other state payments to districts such as computer aid and exempt personal property aid



2020-21 to 48,919 in 2021-22. Public school districts that lose state aid because of students leaving for voucher schools can increase property taxes to help cover some of that decreased funding. Also, K-12 districts in Wisconsin can increase property taxes outside of the revenue limits to fund community service programs outside of schools and school hours and may have done so.

In the state's largest district, the levy for the Milwaukee Public Schools will decline by \$2.3 million on December bills, a decrease of about 0.7% that follows two years of decreases. This drop comes despite a referendum passed by voters in 2020 that allowed the district to permanently levy \$57 million beyond state-imposed revenue limits last year and \$20 million more this year for a total of \$77 million so far. The decrease largely stems from an increase of \$37.3 million, or 6.6%, in general school aids that more than covered the impact of the referendum.

A number of large districts will see their levies decline by more than 5%, including New Berlin (-5.1%), Sheboygan (-5.3%), Muskego-Norway (-5.6%), West Allis (-6.1%), Kenosha (-6.2%), Menomonee Falls (-6.4%), and Fond du Lac (-6.9%).

Meanwhile, the Madison Metropolitan School District (MMSD) is increasing property taxes by \$6.9 million, or just under 2.0%. Without an \$8 million increase in property taxes approved by voters for this year as part of a four-year referendum, the Madison levy would have fallen. MMSD officials chose not to levy the full amount they could have this year out of concerns that the district could lose the extra funding next year under the formula.

A number of other large districts will raise levies by more than 5%, including Hudson (+5.6%), Oak Creek-Franklin (+6.4%), West Bend (+6.7%), La Crosse (+7.9%), Waunakee (+8.0%), Janesville (+10.9%), and Oshkosh (+13.5%). Six of those seven districts have passed referenda since 2016.

COUNTIES

Counties will levy \$2.38 billion in gross property taxes on December bills, up 2.3% from the \$2.33 billion levied last year. As with both municipalities and technical colleges, increases in county levies used for operations are generally capped at the rate of net new construction in their boundaries. Statewide net new

construction has not exceeded 1.7% since 2008 (additional increases may be due in part to [levies for paying debt](#)). Though the data on municipal property taxes is not yet available, those levies tend to track county taxes fairly closely since both types of local governments essentially share the same state limit.

Three counties will see property taxes increase by more than 10%: Burnett (+19.0%), Juneau (+18.8%), and Green Lake (+15.8%). Thirteen counties are cutting their levies, including Dodge (-0.7%), Washington (-1.3%), Door (-2.4%), and Sauk (-4.2%).

Milwaukee County's levy will increase by \$5.5 million, or 1.8%, to \$310.3 million. That increase exceeds the increase in net new construction in the county because the county is able to use an exemption for emergency medical services to levy an additional \$1.5 million for those services. Meanwhile, Dane County's levy will rise by \$8.9 million to \$209.5 million (+4.4%).

TECHNICAL COLLEGES

Since 2000, property taxes for Wisconsin's technical colleges have increased each year except for 2014-15, when lawmakers and Gov. Scott Walker used state aid to buy down levies by nearly half. This year, however, tech college levies will fall by \$16.5 million to \$470.0 million.

The drop largely reflects an increase of \$29 million in state aid this year approved by lawmakers and Evers that technical colleges must use to reduce property taxes. The effect of this state budget provision is similar to the combined impact of K-12 revenue limits and state aid described above.

Three of the state's 16 districts will boost tax revenues modestly: Southwest Wisconsin (+1.9%), Blackhawk (+0.6%), and Northeast Wisconsin (+0.01%). Nicolet, located in Rhinelander, will lower property taxes by 29.0% to just \$3.8 million.

Madison Area Technical College's levy will drop by 2.7%, from \$82.2 million in 2020-21 to \$80.0 million in 2021-22. The levy for Milwaukee Area Tech College will decline by 4.7%, from \$95.6 million last year to \$91.2 million this year.

CONCLUSION

Property taxpayers across Wisconsin will see much smaller increases on their bills this December than in the prior two years, especially when it comes to K-12

school districts. This result may have been influenced by a number of factors, including an increase in state school aid coupled with no change in the state's per pupil revenue limits, as well as declining enrollment and the continued availability of federal pandemic relief dollars for immediate needs in school district budgets.

While many taxpayers will welcome this news, school officials have been much less enthusiastic. They argue that keeping revenue limits and property taxes flat for two straight years will make it more difficult for them to keep up with growing costs and fund critical programs once one-time federal relief funds run out. Voters in many districts have essentially agreed by approving school referenda and boosting property taxes higher than they otherwise would have been.

Looking ahead, the state budget is likely to hold down K-12 property taxes again in 2022-23 through additional substantial increases in state aid to schools, no change to revenue limits, and no new allowances for districts with falling enrollment. The continued use of federal pandemic relief dollars plus additional funds available through the recently approved federal infrastructure legislation may also relieve pressure on other local property taxes. However, [rising residential construction](#) in calendar year 2021 may allow municipalities, counties, and technical colleges to increase their property tax levies by greater amounts a year from now without exceeding state limits.

Whatever happens with property taxes going forward, they will remain closely watched given that they are the biggest single element of the state's tax burden and the primary source of revenue used to educate students and meet critical local government spending needs.