



Cassville School District

April 7, 2026 Referendum

Community Education Newsletter

“Striving for Excellence”

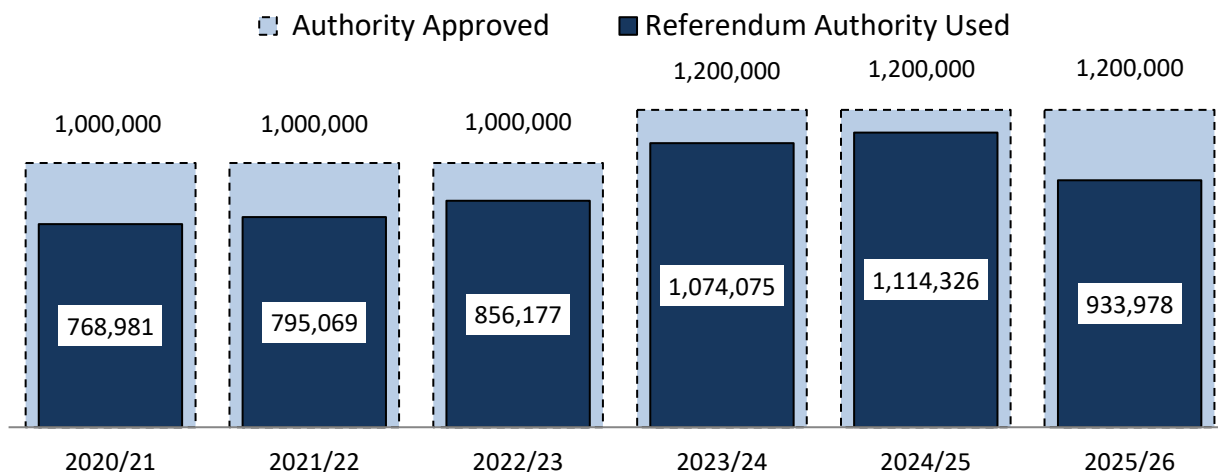
Moving Forward with the April 7, 2026 Operational Referendum

On November 18, 2025, the Cassville School Board adopted resolutions to hold an operational referendum on April 7, 2026. The referendum asks voters for “authority” or “permission” to exceed the revenue limit for six years to pay costs of maintaining educational programs, facilities and equipment of the District. The revenue limit is a State law which limits the amount of revenue the District receives from state aid and property taxes to pay operating expenses.

In April of 2020, voters approved an operational referendum giving the School District authority to exceed the revenue limit by \$600,000 beginning with the 2020-2021 school year on an on-going basis (“recurring” portion), and by an additional \$400,000 for three years (2020-2021 through 2022-2023) and \$600,000 for the next three years (2023-2024 through 2025-2026). The additional amounts expired each year (“non-recurring” portion). The final \$600,000 non-recurring portion **expired** this school year and the School District is asking voters to renew this **authority** with the 2026 operational referendum.

The bar graph below shows the 2020 operational referendum’s total annual combined amounts (\$600,000 recurring and the additional \$400,000 (3 yrs) and \$600,000 (3 Yrs) non-recurring) of **authority** to exceed the revenue limit to pay District operating expenses. Each year, the School Board and Administration reviewed operating budget expenses to determine how much of the referendum authority was needed. The District **did not use, or tax for, all of the authority** provided to the School District by the 2020 operational referendum. The bar graph below shows the 2020 referendum authority approved by voters (light blue) and the authority used by the District (dark blue). The 2020 referendum authority declines from \$1,200,000 in 2025-2026 to \$600,000 in 2026-2027, creating the need to request additional authority.

2020 Referendum Authority



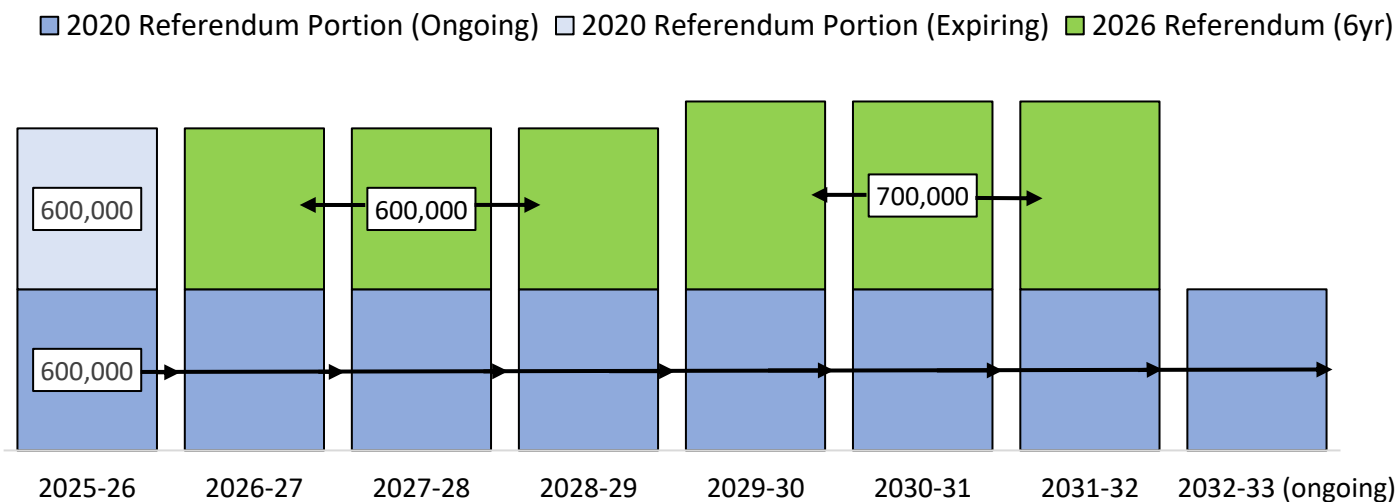
2026 Operational Referendum

A portion of the 2020 operational referendum authority (\$600,000) expired with this 2025-2026 school year and will no longer be available to the School District for next school year without voter approval. Therefore, the 2026 operational referendum would renew the expiring \$600,000 for the next three school years and increase to \$700,000 for the following three school years. The School District may, or may not, use all of the requested authority to provide funding for operating expenses and to maintain the School District’s solid financial position.

The bar graph below demonstrates how the \$600,000 non-recurring portion of the 2020 referendum expiring in 2025-2026 (lighter blue) would be renewed with \$600,000 from the 2026 referendum (green portion) for three years and increased to \$700,000 for the following three school years.

The graph also shows the \$600,000 ongoing portion of the 2020 referendum (darker blue) continuing to provide authority to exceed the revenue limit for future years.

Summary – The 2026 operational referendum is for six years and would provide the same amount of “authority” to exceed the revenue limit the School District had for the past three years, and increases by \$100,000 for the last three years. The School District would need voter approval to continue the 2026 referendum authority for the 2032-2033 school year and beyond.



Sample Ballot Language

Shall the School District of Cassville, Grant County, Wisconsin be authorized to exceed the revenue limit specified in Section 121.91, Wisconsin Statutes, by \$600,000 per year for three years, beginning with the 2026-2027 school year and ending with the 2028-2029 school year, and by \$700,000 per year for three years, beginning with the 2029-2030 school year and ending with the 2031-2032 school year, for non-recurring purposes consisting of paying the costs of maintaining educational programs, facilities and equipment of the District?

School District Tax Levy Impact

Historically

The School District has not used (or taxed for) the full referendum authority from prior operational referendums.

December 2025 Tax Bills

For the current 2025-2026 budget tax levy, the School District did not use \$266,022 of the 2020 operational referendum authority, and instead, applied School District funds to provide for operating expenses. The School District received less General Aid from the State this school year, which placed a bigger burden on the local tax levy. Therefore, to mitigate the tax levy increase, District Funds, rather than all of the 2020 operational referendum authority is being used to provide for 2025-2026 operating expenses.

2026 Operational Referendum – December 2026 to 2031 Tax Bills

The 2026 operational referendum is asking permission to exceed the revenue limit for the next six years and expires ("non-recurring").

For the first three years, the \$600,000 expired portion of the 2020 operational referendum authority is continued with no increase requested (\$600,000).

In years four through six, the amount of referendum authority increases from \$600,000 to \$700,000 and expires. Voter approval is required to continue the referendum authority.

Calculations Based on Current Valuations

Based on 2025 equalized (or "fair market") property valuations shown on December 2025 tax bills, an additional \$100,000 of tax levy (beginning with December 2029 tax bills) = est. tax rate of \$0.38 per \$1,000 or \$38 per \$100,000 of equalized (fair market) property value.

The actual tax rate impact will be based on the actual dollar amount of 2026 operational referendum authority used by the School District at that time, actual property values determined for future tax bills, and General Aid received from the State.

The School District will continue to manage the use of School District funds versus using (or taxing for) referendum authority to mitigate tax levy increases for future years.

Please Attend Question/Answer Referendum Meeting:

**Wednesday, February 11, 2026 @ 7:00 pm
in Cassville High School Gymnasium**

For More Information Contact : John Luster – District Superintendent
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