



School Town of Highland

2023 REFERENDUM

The State of the School Town of Highland

Our district is struggling financially through no fault of our own.

We have lost revenue due to the impact of state-mandated property tax legislation.

We have lost revenue to changing demographics in our community.

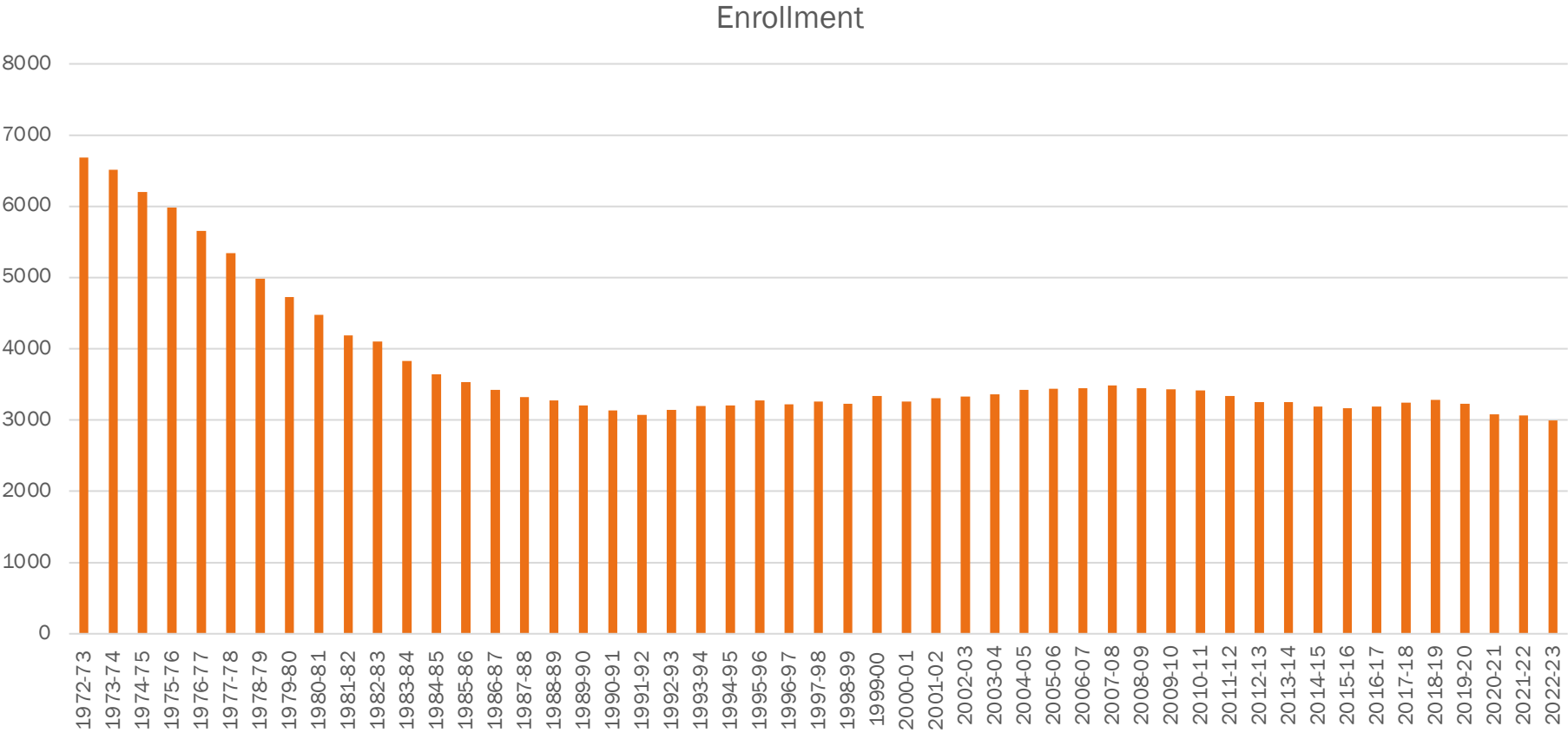
We have implemented numerous cost savings strategies.

We have maintained the lowest tax rate in the area.

Most Lake County districts have passed a referendum.

We need to pass a referendum to maintain the quality education that our children deserve and to protect the property values of residents in our community.

Student Enrollment



Declining Revenues

- Our District has lost approximately **\$2,300,000** over the past few years due to declining enrollment and changing demographics.
- Changes in State law have resulted in State mandates that have reduced the amount of funding received by our school.

Highland has lost a total of **\$3,200,000** in the past five (5) years.

- Combined losses total **\$5,500,000**.

Cost Saving Strategies

Closed 3 Elementary School Buildings in the 1970's & 1980's.

Massive Budget Cuts Including:
All Teacher Aides Layed-off
Several Teaching and Administration Positions Reduced
5% Salary Reductions for Administrators
ECA Funding Cut and Positions Removed

Employee Health Insurance PPO Plan Removed and Replaced with a High Deductible Health Plan as the Only Available Choice Saving \$1,000,00 per Year.
Later joined a Health Insurance Trust and Saved an Additional \$400,000 per Year while Adding a PPO Option for our Employees

Continue to Reduce Salaries through Attrition, and Evaluating Class Sizes.

Cost Saving Strategies Cont.

The School Town of Highland has joined the following cooperatives to be fiscally responsible.

- * NISEC – Special Education Cooperative with 8 school districts
- *Pathfinders Program – Alternative Education for Highland and Lake Central students
- *Area Career Center – Career Technical Education Cooperative through Hammond
- * Town of Highland – contributes \$100,000 annually for 20 years for the repayment of the 2016 bond
- * Town of Highland – splits the cost of the Crossing Guards and provides a School Resource Officer at a daily rate for the school year

Cost Saving Strategies Cont.

Procurement / Cooperative Purchasing
Agreements:

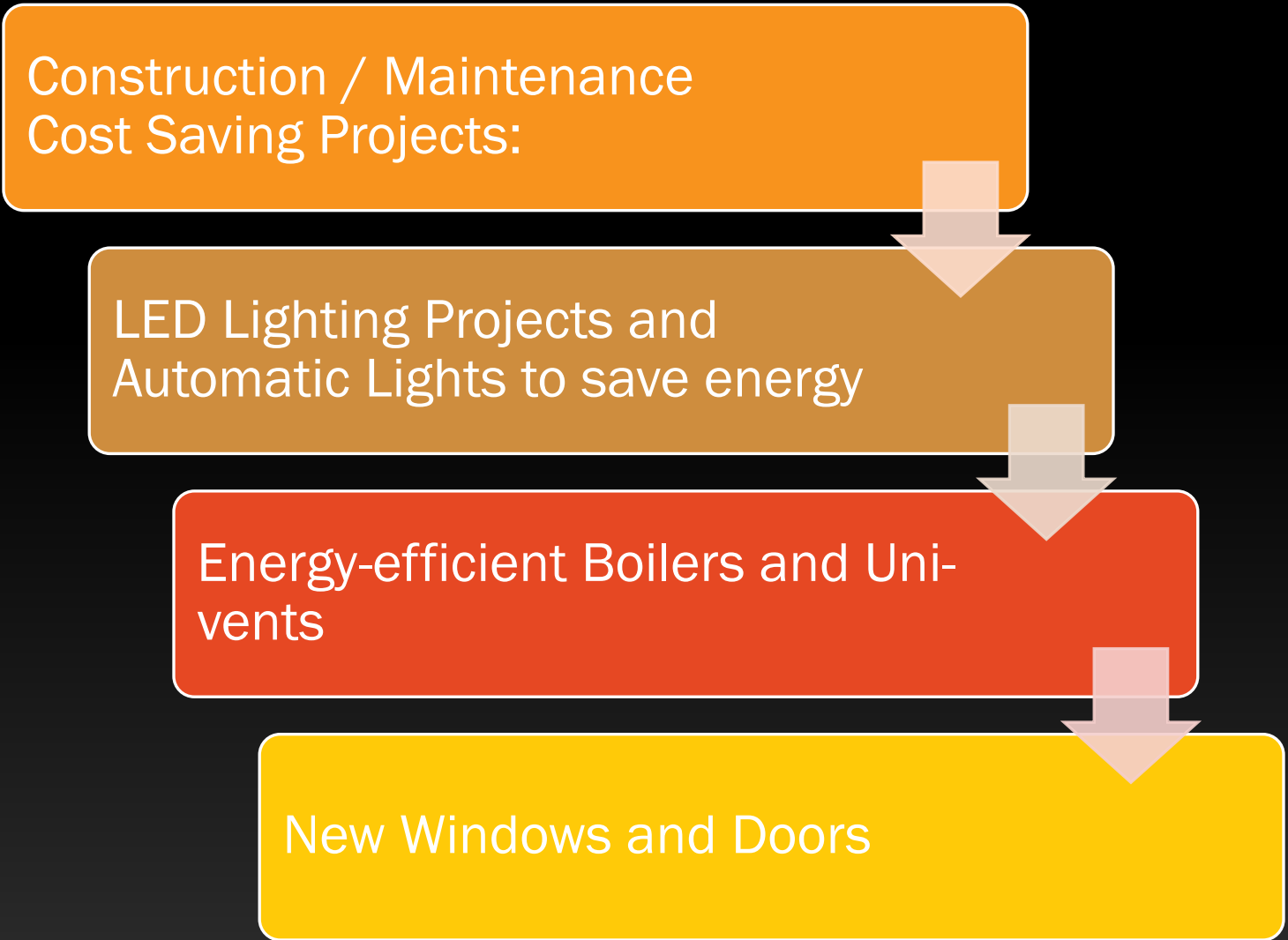
*Food2School Program – food service
purchases/bids with approximately 60 school
districts

* Indiana Statewide Bus Bid – purchase of
school buses

* IAESC cooperative purchasing for supplies,
paper, light fixtures

Cost Saving Strategies Cont.

Construction / Maintenance
Cost Saving Projects:



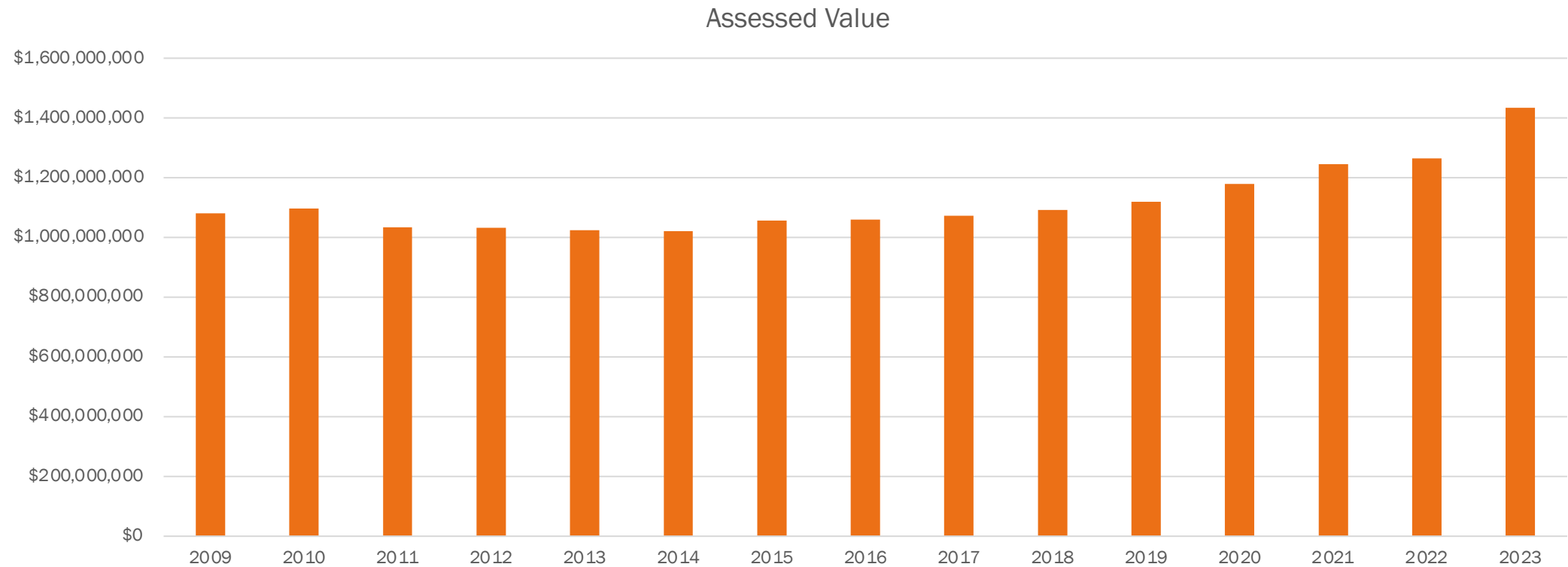
```
graph TD; A[Construction / Maintenance Cost Saving Projects:] --> B[LED Lighting Projects and Automatic Lights to save energy]; B --> C[Energy-efficient Boilers and Units]; C --> D[New Windows and Doors];
```

LED Lighting Projects and
Automatic Lights to save energy

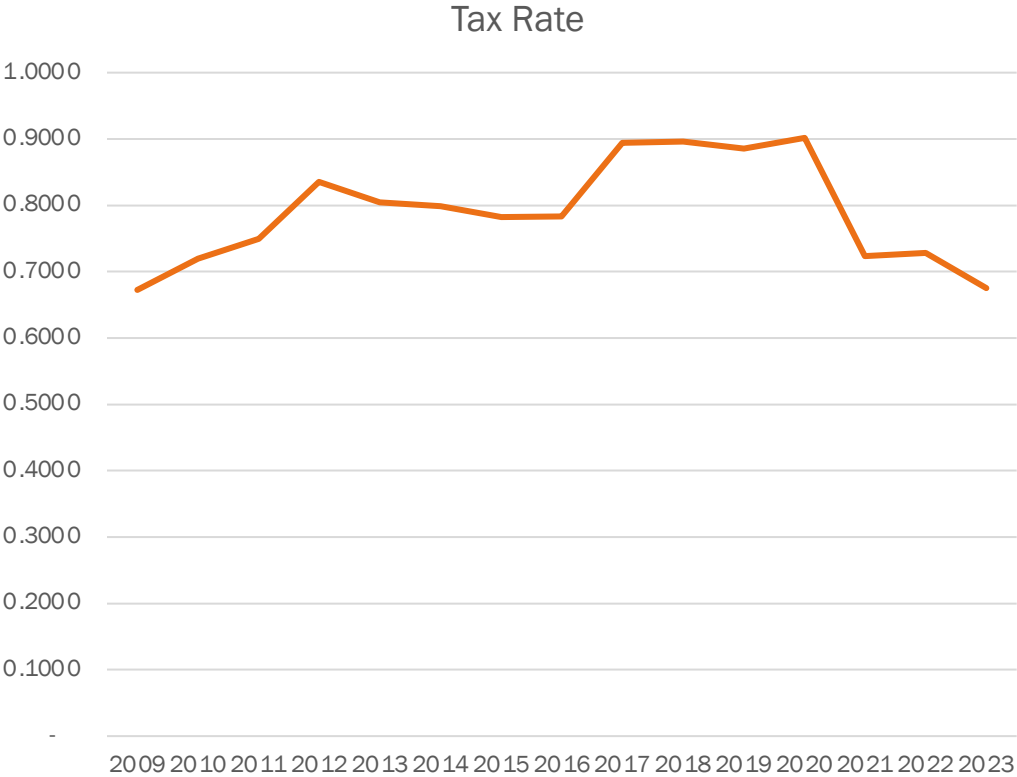
Energy-efficient Boilers and Uni-
vents

New Windows and Doors

Highland Assessed Value History



School Tax Rate History

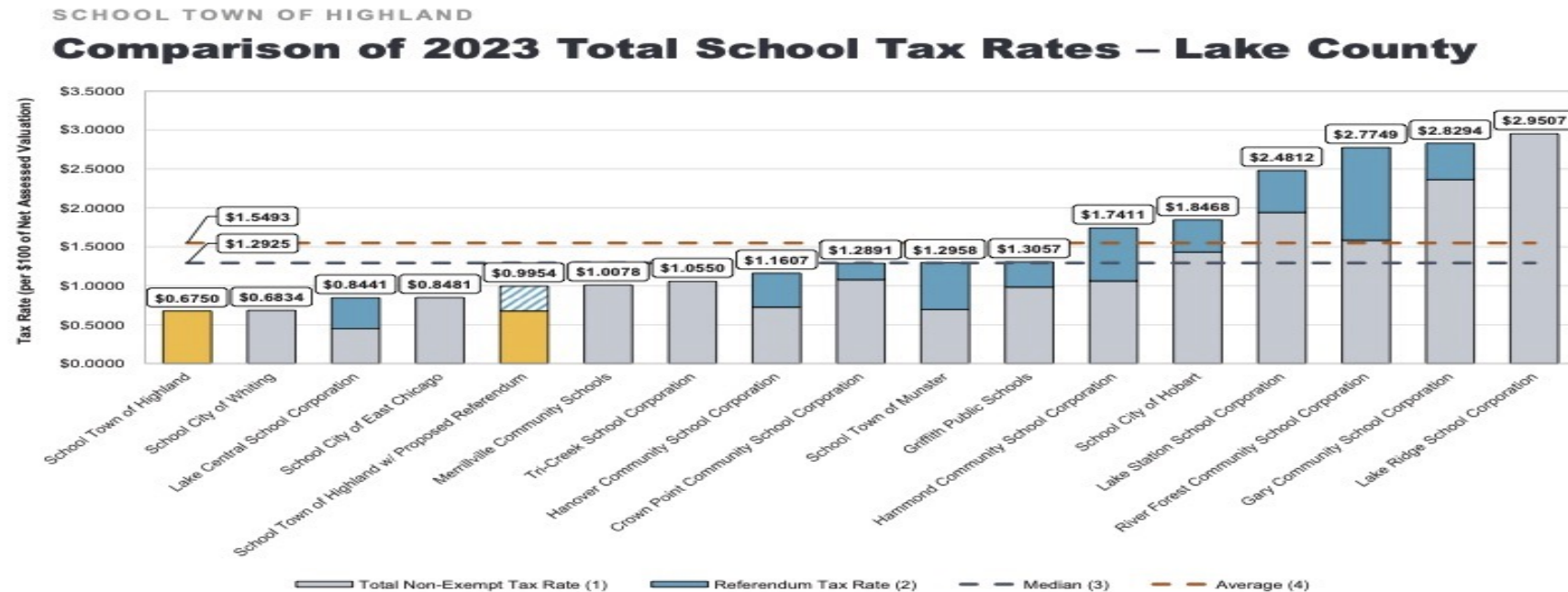


Year	Tax Rate
2009	0.6725
2010	0.7192
2011	0.7499
2012	0.8358
2013	0.8049
2014	0.7986
2015	0.7822
2016	0.7833
2017	0.8943
2018	0.8959
2019	0.8857
2020	0.9017
2021	0.7235
2022	0.7281
2023	0.6750

2023 Tax Rates		
District	Operating Referendum Tax Rate	Over-all Tax Rate
School Town of Highland	N/A	\$0.6750
School City of Whiting	N/A	\$0.6834
Lake Central School Corp.	\$0.1700	\$0.8441
School City of East Chicago	N/A	\$0.8481
Merrillville Community School Corp.	N/A	\$1.0078
Tri-Creek School Corp.	N/A	\$1.0550
Hanover Community School Corp.	\$0.2900	\$1.1607
Crown Point Comm. Schl. Corp	\$0.2100	\$1.2891
Munster Community Schl. Corp.	\$0.4196	\$1.2958
Griffith Public Schl. Corp.	\$0.3225	\$1.3057
School City of Hammond	\$0.4400	\$1.7411
School City of Hobart	\$0.2460	\$1.8468
Lake Station Schl. Corp.	\$0.5400	\$2.4812
River Forest Community School Corp.	\$1.1900	\$2.7749
Gary Comm. Schl. Corp.	\$0.4660	\$2.8294
Lake Ridge School Corp.	N/A	\$2.9507

Maintained
Lowest Tax
Rate

Highland would Still be the 4th Lowest School Tax Rate if Referendum is Approved



(1) Includes tax rates for operations, non-exempt debt service, and school pension debt.

(2) Includes tax rates for operating referendum and capital referendum.

(3) Represents the median 2023 total school tax rate of School Corporations located in Lake County. The median 2022 total school tax rate in the State of Indiana was \$1.0407.

(4) Represents the average 2023 total school tax rate of School Corporations located in Lake County. The average 2022 total school tax rate in the State of Indiana was \$1.1069.

Source: 2023 DLGF Lake County Budget Order.



Ballot Question

“Shall the School Town of Highland increase property taxes **paid to the School Corporation** by homeowners and businesses for eight (8) years immediately following the holding of the referendum for the purpose of funding staff retention and recruitment, school safety and security programs, and maintaining educational programming? If this public question is approved by the voters, the average property tax paid to the School Corporation per year on a residence would increase by **56.08%** and the average property tax paid to the School Corporation per year on a business property would increase by **51.86%**.”



School Town of Highland

On May 2, 2023, residents residing within the School Town of Highland district will have the opportunity to invest in our schools, students and our community by voting on an operating referendum that will provide the Corporation with much needed funds. **Highland has never been asked to support a school referendum.** All of our neighboring districts have approved operating referendums. Highland students deserve the quality teachers and programs that the other districts can provide with their approved referendum dollars.

If the referendum is supported by local residents, the estimated \$4.7 million in annual revenue raised by the proposed referendum will be used to retain and attract high quality educators, safety and security services, and bolster quality educational programming at all our School Town of Highland schools.

PUBLIC QUESTION CLARIFICATION

If passed, **the referendum will not increase your property tax bill by 56.08%.** This percentage is based on the increase to the school tax rate portion of your property tax bill.

The proposed referendum will be at a rate of \$0.3204 per \$100 of assessed value - not market value.

To the average home assessed value in Highland, the increase will result in an additional **\$24.80 per month.**

REMEMBER: The school tax rate is a portion of the overall tax bill.

**This is how
the question
will be
presented on
the May 2,
2023 ballot.**



**This is what
the question
really means
to property
owners.**



PUBLIC QUESTION

Shall the School Town of Highland increase property taxes paid to the School Corporation by homeowners and businesses for eight (8) years immediately following the holding of the referendum for the purpose of funding staff retention and recruitment, school safety and security programs, and maintaining educational programming? If this public question is approved by the voters, the average property tax paid to the School Corporation per year on a residence would increase by 56.08% and the average property tax paid to the School Corporation per year on a business property would increase by 51.86%.

The School Town of Highland has developed a webpage that is dedicated to providing residents with the facts about the 2023 operating referendum. Please scan the QR code with your smartphone or visit highland.k12.in.us/page/referendum to access a FAQ, the Referendum Plan, and an investment calculator. Thank you for making Highland your home.



Calculation of Ballot Question Percentages: HOMESTEADS

Estimated Taxes Paid to:	School Town of Highland	Other Taxing Units	Total Tax Bill
Average Homestead Value (as certified by County Auditor)	\$187,896	\$187,897	\$187,898
Less: Deductions (1)	(\$95,014)	(\$95,014)	(\$95,014)
Equals: Average Net Assessed Value	\$92,882	\$92,883	\$92,884
Multiplied by: Average District Tax Rate (2)	\$0.7281	\$1.8498	\$2.5779
Equals: Average Gross Property Tax Liability – Homesteads	\$676.29	\$1,718.17	\$2,394.46
Less: Property Tax Replacement Credits (3)	(\$102.42)	(\$260.21)	(\$362.63)
Less: Circuit Breaker Tax Credits (4)	(\$43.17)	(\$109.68)	(\$152.85)
Equals: Average Net Property Tax Liability – Homesteads	\$530.70	\$1,348.28	\$1,878.98
Estimated Average Impact of Proposed Operating Referendum – Homestead Properties			
Estimated Maximum Operating Referendum Tax Rate	\$0.3204	\$0.0000	\$0.3204
Estimated Average Increase to Annual Property Tax Liability – Homesteads (\$)	\$297.60	\$0.00	\$297.60
Estimated Average Increase to Annual Property Tax Liability – Homesteads (%)	56.08%	0.00%	15.84%

1.Per the formula prescribed by the State of Indiana, includes the standard deduction and the supplemental homestead deduction.

2.Reflects 2022 certified tax rates for the School Corporation and the overlapping units comprising the Highland taxing district, per the DLGF.

3.Includes PTRC of 15.1447% for all properties, per the Lake County Auditor's Office. Local property tax replacement credits are not applied to operating referendum tax rates, per Indiana Code 6-3.6-5-6.

4.Reflects estimated circuit breaker tax credits for property subject to the 1% tax cap allocated on a pro-rata basis. Referendum tax levies not subject to circuit breaker.

Calculation of Ballot Question Percentages: BUSINESSES

Estimated Taxes Paid to:	School Town of Highland	Other Taxing Units	Total Tax Bill
Average Business Value (as certified by County Auditor)	\$108,221	\$108,221	\$108,221
Less: Deductions (1)	\$0	\$0	\$0
Equals: Average Net Assessed Value	\$108,221	\$108,221	\$108,221
Multiplied by: Average District Tax Rate (2)	\$0.7281	\$1.8498	\$2.5779
Equals: Average Gross Property Tax Liability – Businesses	\$787.96	\$2,001.87	\$2,789.83
Less: Property Tax Replacement Credits (3)	(\$119.33)	(\$303.18)	(\$422.51)
Less: Circuit Breaker Tax Credits (4)	\$0.00	\$0.00	\$0.00
Equals: Average Net Property Tax Liability – Businesses	\$668.63	\$1,698.69	\$2,367.32
Estimated Average Impact of Proposed Operating Referendum – Business Properties			
Estimated Maximum Operating Referendum Tax Rate	\$0.3204	\$0.0000	\$0.3204
Estimated Average Increase to Annual Property Tax Liability – Businesses (\$)	\$346.75	\$0.00	\$346.74
Estimated Average Increase to Annual Property Tax Liability – Businesses (%)	51.86%	0.00%	14.65%

1.Per the formula prescribed by the State of Indiana, business properties receive no deductions.

2.Reflects 2022 certified tax rates for the School Corporation and the overlapping units comprising the Highland taxing district, per the DLGF.

3.Includes PTRC of 15.1447% for all properties, per the Lake County Auditor's Office. Local property tax replacement credits are not applied to operating referendum tax rates, per Indiana Code 6-3.6-5-6.

4.Reflects estimated circuit breaker tax credits for property subject to the 3% tax cap allocated on a pro-rata basis. Referendum tax levies not subject to circuit breaker.

Referendum Spending Plan

Recruitment and Retention of Staff
\$3,259,946

Safety and Security Services
\$ 652,354

Maintaining Educational Programming
\$ 881,034

Total Estimated Expenditures
\$4,793,334

Region Salary Comparisons

Occupation	Region Average Rate	STOH Rate
Teacher Aides/Paraprofessionals	\$17.18	\$14.06
Media/Library Clerks	\$16.63	\$13.39
Cafeteria Workers	\$14.37	\$12.42
Maintenance/Operations	\$19.85	\$17.62
Bus Mechanic	\$30.48	\$26.50
Bus Drivers	\$24.30	\$20.33

Elementary Successes

Daily targeted
small group
instruction based
on student's level

15% above State
average for 2nd
graders passing
IREAD

90.7% of
Students in 3rd
grade proficient at
reading

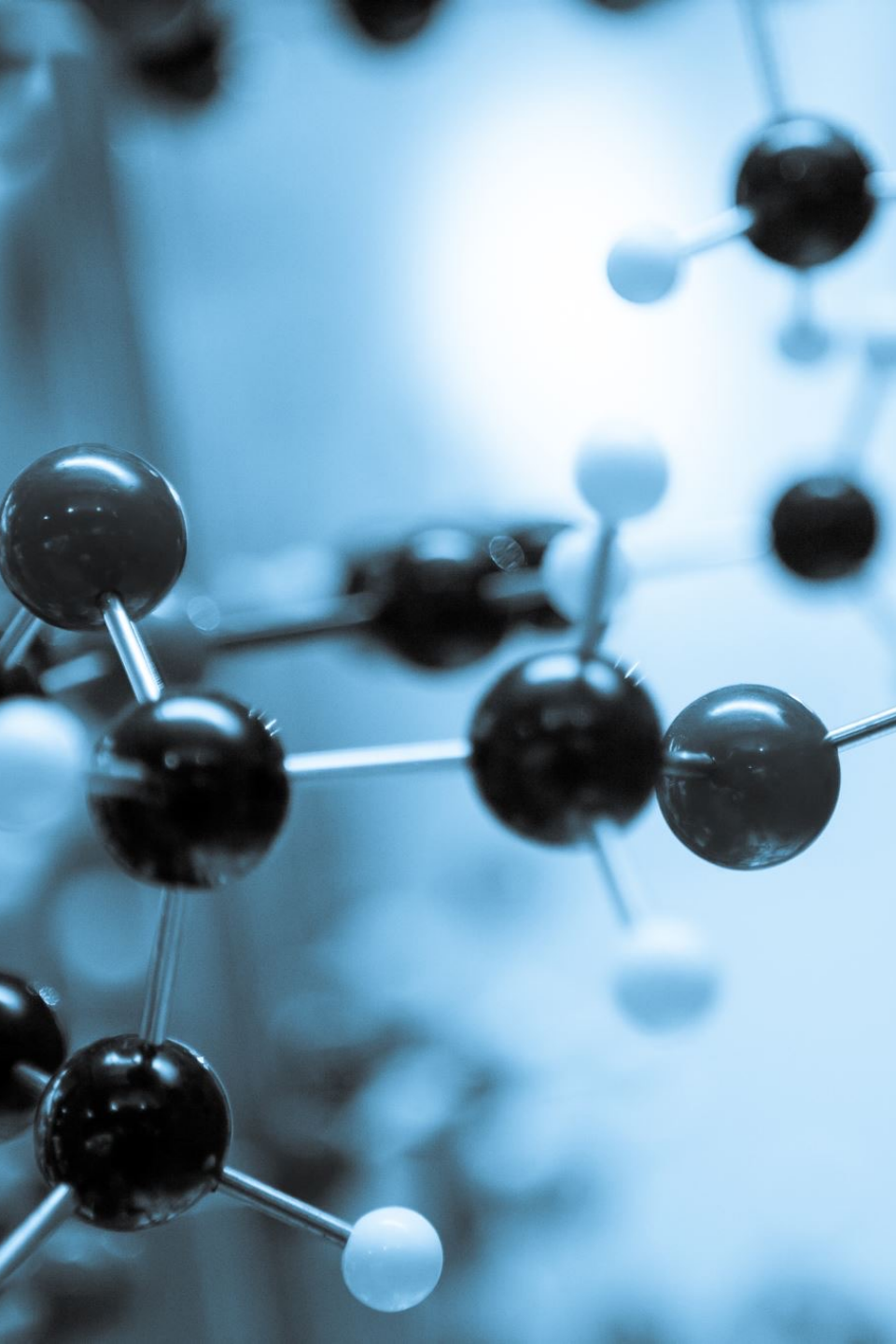
1:1 Technology –
iPads (throughout
district)

Coding introduced
at Kindergarten
level

Project Lead the
Way curriculum
(throughout
district)

Community
involvement
events throughout
the year

Published Author
visits classrooms



Middle School Successes

- ❑ Computer Sciences
- ❑ STEM based programs
- ❑ Family & Consumer Sciences
- ❑ Project Lead the Way Curriculum
- ❑ Robotics Club
- ❑ Academic Superbowl
- ❑ Theater program
- ❑ Basketball – Conference & Tournament Championships



High School Successes

- 94% Graduation Rate
- 33% received Academic or Technical Honors
- Graduates attend colleges/universities such as: Harvard, Notre Dame, Princeton, Northwestern, IU, Purdue, Valparaiso University, Marian, Wabash & Rose Hulman Colleges
- Other Graduates have enlisted in the Military and pursued Apprenticeships in the Trades
- 60% of current Students in our Engineering Program have already earned an Industry Based Certification
- Highland offers 15 Advanced Placement courses and 15 Dual Credit courses
- We offer 10 Career Pathways to prepare students for life after graduation

Why a Referendum?



Our kids deserve
the same
opportunities!

Increase the
property value of
homes in our
community.