

NOTICE

**SCHOOL DISTRICT OF NEW GLARUS
BOARD OF EDUCATION
BUDGET COMMITTEE MEETING
MONDAY, JUNE 22, 2020
HIGH SCHOOL LIBRARY/MEDIA CENTER, ROOM 183
1701 2ND STREET
6:00 PM**

AGENDA

- I. Call to Order - Travis Zimmerman, Chair**
- II. 2019-2020 Budget Adjustments**

PUSUANT TO APPLICABLE LAW, NOTICE IS HEREBY GIVEN THAT A QUORUM OR A MAJORITY OF THE NEW GLARUS SCHOOL DISTRICT COMMITTEE MEMBERS MAY ATTEND THIS MEETING. INFORMATION PRESENTED AT THIS MEETING MAY HELP FORM THE RATIONALE BEHIND FUTURE ACTIONS THAT MAY BE TAKEN BY THE NEW GLARUS SCHOOL DISTRICT BOARD. UPON REQUEST TO THE DISTRICT OFFICE, SUBMITTED TWENTY-FOUR (24) HOURS IN ADVANCE, THE DISTRICT SHALL MAKE REASONABLE ACCOMODATIONS INCLUDING THE PROVISION OF INFORMATIONAL MATERIAL IN AN ALTERNATIVE FORMAT FOR A DISABLE PERSON TO BE ABLE TO ATTEND THIS MEETING. THIS AGENDA IS PRELIMINARY AND MAY BE MODIFIED OR SUPPLEMENTED TO PROVIDE THE FINAL AGENDA AND NOTICE FOR THIS MEETING. THE FINAL AGENDA WILL BE POSTED AND DISTRIBUTED AS REQUIRED BY CHAPTER 19 OF THE WISCONSIN STATUTES.



School District of New Glarus

P. O. Box 7
1701 Second Street
New Glarus, WI 53574

District (608) 527-2410
Fax (608) 527-5101
www.ngsd.k12.wi.us

To: Board of Education
From: Tammy Marty, Business Manager
Re: 2019-2020 Budget Adoption Adjustments
Date: June 22, 2020

Budget amendments are necessary in funds 38, and 46 for the following reasons:

Fund 38 Revenue and expense: – The final payment for this non referendum debt was paid in April. The revenue is from interest earned from the sinking fund and the inter fund transfer expense is a residual transfer to fund 10 to close out the account.

Fund 46 Revenue – This fund did not exist before and therefore need to establish the budget revenue amount.

NOTICE OF CHANGE IN ADOPTED BUDGET
SCHOOL DISTRICT OF NEW GLARUS

Notice is hereby given, in accordance with the provisions of Wisconsin Statute 65.90(5)(a), that the School Board of New Glarus, June 22, 2020, adopted the following changes to previously approved budgeted 2019-20 amounts. The following presents only adopted budget line items with changes. Unchanged line items are not presented.

DEBT SERVICE/CAPITAL PROJECTS FUNDS				
LINE ITEM	ACCOUNT CODE	PREVIOUS APPROVED AMOUNT \$	AMENDED APPROVED AMOUNT \$	CHANGE \$
Anticipated Revenue:				
Interest (Fund 38)	280	100.00	7,821.00	7,721.00
Operating Transfer (Fund 46)	110	0.00	5,000.00	5,000.00
Total Anticipated Revenue:		100.00	12,821.00	12,721.00
Expenditure Appropriations:				
Long term note interfund transfer (Fund 38)	419000	0.00	3,647.00	3,647.00
Total Expenditure Appropriations		0.00	3,647.00	3,647.00
Projected Ending Fund Balance:				
Fund Balance, Restricted (Fund 38)	936320	0.00	0.00	0.00
Fund Balance, Restricted (Fund 46)	936900	0.00	5,000.64	5,000.64

III. 2020-2021 Preliminary Budget

PUSUANT TO APPLICABLE LAW, NOTICE IS HEREBY GIVEN THAT A QUORUM OR A MAJORITY OF THE NEW GLARUS SCHOOL DISTRICT COMMITTEE MEMBERS MAY ATTEND THIS MEETING. INFORMATION PRESENTED AT THIS MEETING MAY HELP FORM THE RATIONALE BEHIND FUTURE ACTIONS THAT MAY BE TAKEN BY THE NEW GLARUS SCHOOL DISTRICT BOARD. UPON REQUEST TO THE DISTRICT OFFICE, SUBMITTED TWENTY-FOUR (24) HOURS IN ADVANCE, THE DISTRICT SHALL MAKE REASONABLE ACCOMODATIONS INCLUDING THE PROVISION OF INFORMATIONAL MATERIAL IN AN ALTERNATIVE FORMAT FOR A DISABLE PERSON TO BE ABLE TO ATTEND THIS MEETING. THIS AGENDA IS PRELIMINARY AND MAY BE MODIFIED OR SUPPLEMENTED TO PROVIDE THE FINAL AGENDA AND NOTICE FOR THIS MEETING. THE FINAL AGENDA WILL BE POSTED AND DISTRIBUTED AS REQUIRED BY CHAPTER 19 OF THE WISCONSIN STATUTES.



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District (608) 527-2410
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To: Board of Education
From: Tammy Marty, Business Manager
Re: 2020-2021 Proposed Budget
Date: July 13, 2020

The proposed budget consists of the following changes since budget was discussed April 13, 2020.

2020-2021 Revenues:

General Fund – Fund 10 –

- Changes in property tax, equalization aid and state exempt computer aid reflect current estimates.

Referendum Debt – Fund 39 – Levy increase of \$1,125,000 for additional debt payment.

2020-2021 Expenditure:

General Fund – Fund 10 and Fund 27

- Adjusted salary and benefits to meet current staffing estimates

Referendum Debt – Fund 39 – Estimated expense increase of \$1,125,000 for additional debt payment and related expenses.

BALANCED BUDGET

Fund 10 and Fund 27 represent a balanced budget after adjustments presented above.

<i>Fund 10 and 27</i>	
Revenue	14,130,874
Expense	14,130,874
Deficit/Excess	0

2020 – 2021 TAX LEVY

The estimated tax levy, \$6,059,203, is projected to increase approximately \$115,474 or 1.94% from the 2019-2020 tax levy of \$5,943,729. The mill rate remains at \$11.63.

The proposed budget reflects the format required for official approval and notice.

DRAFT

SCHOOL DISTRICT OF NEW GLARUS
BUDGET ADOPTION 2020- 2021
JULY 13, 2020
DRAFT

BUDGET ADOPTION 2020-2021			
	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	3,179,210.32	3,286,524.73	3,318,342.85
Ending Fund Balance, Nonspendable (Acct. 935 000)	23,633.74	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	3,262,890.99	3,318,342.85	3,318,342.85
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	3,286,524.73	3,318,342.85	3,318,342.85
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	3,646.35	0.00
Local Sources			
210 Taxes	4,763,171.89	4,161,557.50	4,155,389.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	7,481.66	2,989.00	1,250.00
270 School Activity Income	29,787.32	27,806.60	22,880.00
280 Interest on Investments	19,326.31	14,656.30	16,000.00
290 Other Revenue, Local Sources	97,871.72	61,361.94	47,746.00
Subtotal Local Sources	4,917,638.90	4,268,371.34	4,243,265.00
Other School Districts Within Wisconsin			
310 Transit of Aids	10,000.00	13,925.00	
340 Payments for Services	857,526.63	955,613.20	962,495.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	867,526.63	969,538.20	962,495.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	0.00	1,805.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	0.00	1,805.00	0.00
State Sources			
610 State Aid -- Categorical	58,236.28	69,671.48	55,000.00
620 State Aid -- General	5,681,819.00	5,904,236.00	6,123,455.00
630 DPI Special Project Grants	22,021.50	10,292.94	7,780.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	5,280.95	5,616.76	4,000.00
690 Other Revenue	674,198.98	709,460.15	712,923.00
Subtotal State Sources	6,441,556.71	6,699,277.33	6,903,158.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	47,859.82	37,072.00	37,072.00
750 IASA Grants	46,701.00	27,161.00	27,161.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	9,769.53	38,865.31	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	104,330.35	103,098.31	64,233.00

SCHOOL DISTRICT OF NEW GLARUS
BUDGET ADOPTION 2020- 2021
JULY 13, 2020
DRAFT

BUDGET ADOPTION 2020-2021			
	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	4,936.97	125,200.58	0.00
870 Long-Term Obligations	0.00	455,752.00	0.00
Subtotal Other Financing Sources	4,936.97	580,952.58	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	28,634.77	33,758.26	41,530.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	621.61	875.08	1,000.00
Subtotal Other Revenues	29,256.38	34,633.34	42,530.00
TOTAL REVENUES & OTHER FINANCING SOURCES	12,365,245.94	12,661,322.45	12,215,681.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	2,257,467.45	2,396,079.00	2,436,622.00
120 000 Regular Curriculum	2,740,733.58	2,899,297.00	2,979,429.00
130 000 Vocational Curriculum	241,717.16	368,491.00	352,961.00
140 000 Physical Curriculum	247,754.89	246,867.00	266,642.00
160 000 Co-Curricular Activities	179,302.81	179,265.83	191,965.00
170 000 Other Special Needs	7,263.03	3,751.07	6,500.00
Subtotal Instruction	5,674,238.92	6,093,750.90	6,234,119.00
Support Sources			
210 000 Pupil Services	210,350.22	190,770.24	229,860.00
220 000 Instructional Staff Services	758,516.09	815,980.74	814,349.00
230 000 General Administration	329,182.12	414,332.20	346,550.00
240 000 School Building Administration	651,310.92	671,685.51	738,322.00
250 000 Business Administration	2,674,980.04	2,309,695.00	1,693,261.00
260 000 Central Services	80,523.88	79,506.00	72,006.00
270 000 Insurance & Judgments	105,323.00	111,565.67	128,941.00
280 000 Debt Services	88,804.47	97,072.13	97,073.00
290 000 Other Support Services	388,712.30	313,383.81	305,178.00
Subtotal Support Sources	5,287,703.04	5,003,991.30	4,425,540.00
Non-Program Transactions			
410 000 Inter-fund Transfers	1,002,889.56	1,253,896.00	1,278,904.00
430 000 Instructional Service Payments	267,664.76	260,190.12	277,018.00
490 000 Other Non-Program Transactions	25,435.25	17,676.01	100.00
Subtotal Non-Program Transactions	1,295,989.57	1,531,762.13	1,556,022.00
TOTAL EXPENDITURES & OTHER FINANCING USES	12,257,931.53	12,629,504.33	12,215,681.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	149,795.64	177,398.89	246,380.81
900 000 Ending Fund Balance	177,398.89	246,380.81	246,380.81
REVENUES & OTHER FINANCING SOURCES	145,207.25	212,079.12	190,000.00
100 000 Instruction	107,027.07	132,808.41	175,000.00
200 000 Support Services	10,576.93	10,250.50	10,000.00
400 000 Non-Program Transactions	0.00	38.29	5,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	117,604.00	143,097.20	190,000.00

SPECIAL EDUCATION FUND (FUND 27)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00

SCHOOL DISTRICT OF NEW GLARUS
BUDGET ADOPTION 2020- 2021
JULY 13, 2020
DRAFT

BUDGET ADOPTION 2020-2021			
	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	1,002,889.56	1,253,896.00	1,278,904.00
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	0.00	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	0.00	0.00	0.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	0.00	0.00	0.00
State Sources			
610 State Aid -- Categorical	321,601.00	342,829.00	373,023.00
620 State Aid -- General	2,096.00	0.00	0.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	3,000.00	0.00	0.00
Subtotal State Sources	326,697.00	342,829.00	373,023.00
Federal Sources			
710 Federal Aid - Categorical	560.00	0.00	0.00
730 DPI Special Project Grants	190,252.69	208,266.00	213,266.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	67,223.84	38,350.34	50,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	258,036.53	246,616.34	263,266.00
Other Financing Sources			
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	1,587,623.09	1,843,341.34	1,915,193.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00

SCHOOL DISTRICT OF NEW GLARUS
BUDGET ADOPTION 2020- 2021
JULY 13, 2020
DRAFT

BUDGET ADOPTION 2020-2021			
	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	1,199,291.79	1,259,255.00	1,308,187.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	1,199,291.79	1,259,255.00	1,308,187.00
Support Sources			
210 000 Pupil Services	150,304.02	156,096.00	159,699.00
220 000 Instructional Staff Services	142,188.79	140,574.85	154,600.00
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	66,099.27	69,008.79	62,298.00
260 000 Central Services	814.88	1,218.21	3,000.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	359,406.96	366,897.85	379,597.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	28,924.34	217,188.49	227,409.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	28,924.34	217,188.49	227,409.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,587,623.09	1,843,341.34	1,915,193.00

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	361,725.98	369,247.36	164,790.61
900 000 ENDING FUND BALANCES	369,247.36	164,790.61	160,540.61
TOTAL REVENUES & OTHER FINANCING SOURCES	926,642.88	1,852,277.47	1,934,168.00
281 000 Long-Term Capital Debt	805,338.50	1,939,304.87	1,938,418.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	113,783.00	113,783.00	0.00
400 000 Non-Program Transactions	0.00	3,646.35	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	919,121.50	2,056,734.22	1,938,418.00
842 000 INDEBTEDNESS, END OF YEAR	9,689,992.34	8,398,680.00	7,765,000.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	127,359.50	0.00	5,000.32
900 000 Ending Fund Balance	0.00	5,000.32	5,500.32
TOTAL REVENUES & OTHER FINANCING SOURCES	623.30	5,000.32	500.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	127,982.80	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	127,982.80	0.00	0.00

**SCHOOL DISTRICT OF NEW GLARUS
BUDGET ADOPTION 2020- 2021
JULY 13, 2020
DRAFT**

BUDGET ADOPTION 2020-2021			
	Audited 2018-19	Unaudited 2019-20	Budget 2020-21

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	114,051.40	77,773.74	73,858.75
900 000 ENDING FUND BALANCE	77,773.74	73,858.75	71,754.94
TOTAL REVENUES & OTHER FINANCING SOURCES	520,510.59	546,085.01	554,396.45
200 000 Support Services	556,788.25	550,000.00	556,500.26
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	556,788.25	550,000.00	556,500.26

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	14,362.90	13,004.28	12,255.82
900 000 ENDING FUND BALANCE	13,004.28	12,255.82	10,255.82
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
200 000 Support Services	1,358.62	748.46	2,000.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,358.62	748.46	2,000.00

**SCHOOL DISTRICT OF NEW GLARUS
NOTICE OF BUDGET HEARING
(Section 65.9 (4))
DRAFT**

Notice is hereby given to the qualified electors of the School District of New Glarus that the budget hearing will be held at the New Glarus High School located at 1701 Second St. on the the 17th of August, 2020 at 7:15 p.m. The summary of the budget is printed below. Detailed copies of the budget are available for inspection in the District office, 1701 Second St, New Glarus, WI or at www.ngsd.k12.wi.us.

GENERAL FUND	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
Beginning Fund Balance	3,179,210.32	3,286,524.73	3,318,342.85
Ending Fund Balance	3,286,524.73	3,318,342.85	3,318,342.85
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	3,646.35	0.00
Local Sources (Source 200)	4,917,638.90	4,268,371.34	4,243,265.00
Inter-district Payments (Source 300 + 400)	867,526.63	969,538.20	962,495.00
Intermediate Sources (Source 500)	0.00	1,805.00	0.00
State Sources (Source 600)	6,441,556.71	6,699,277.33	6,903,158.00
Federal Sources (Source 700)	104,330.35	103,098.31	64,233.00
All Other Sources (Source 800 + 900)	34,193.35	615,585.92	42,530.00
TOTAL REVENUES & OTHER FINANCING SOURCES	12,365,245.94	12,661,322.45	12,215,681.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	5,674,238.92	6,093,750.90	6,234,119.00
Support Services (Function 200 000)	5,287,703.04	5,003,991.30	4,425,540.00
Non-Program Transactions (Function 400 000)	1,295,989.57	1,531,762.13	1,556,022.00
TOTAL EXPENDITURES & OTHER FINANCING USES	12,257,931.53	12,629,504.33	12,215,681.00

SPECIAL PROJECTS FUND	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
Beginning Fund Balance	149,795.64	177,398.89	246,380.81
Ending Fund Balance	177,398.89	246,380.81	246,380.81
REVENUES & OTHER FINANCING SOURCES	1,732,830.34	2,055,420.46	2,105,193.00
EXPENDITURES & OTHER FINANCING USES	1,705,227.09	1,986,438.54	2,105,193.00

DEBT SERVICE FUND	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
Beginning Fund Balance	361,725.98	369,247.36	164,790.61
Ending Fund Balance	369,247.36	164,790.61	160,540.61
REVENUES & OTHER FINANCING SOURCES	926,642.88	1,852,277.47	1,934,168.00
EXPENDITURES & OTHER FINANCING USES	919,121.50	2,056,734.22	1,938,418.00

CAPITAL PROJECTS FUND	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
Beginning Fund Balance	127,359.50	0.00	5,000.32
Ending Fund Balance	0.00	5,000.32	5,500.32
REVENUES & OTHER FINANCING SOURCES	623.30	5,000.32	500.00
EXPENDITURES & OTHER FINANCING USES	127,982.80	0.00	0.00

FOOD SERVICE FUND	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
Beginning Fund Balance	114,051.40	77,773.74	73,858.75
Ending Fund Balance	77,773.74	73,858.75	71,754.94
REVENUES & OTHER FINANCING SOURCES	520,510.59	546,085.01	554,396.45
EXPENDITURES & OTHER FINANCING USES	556,788.25	550,000.00	556,500.26

COMMUNITY SERVICE FUND	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
Beginning Fund Balance	14,362.90	13,004.28	12,255.82
Ending Fund Balance	13,004.28	12,255.82	10,255.82
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	1,358.62	748.46	2,000.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
GROSS TOTAL EXPENDITURES -- ALL FUNDS	15,568,409.79	17,223,425.55	16,817,792.26
Interfund Transfers (Source 100) - ALL FUNDS	1,002,889.56	1,253,896.00	1,278,904.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	14,565,520.23	15,969,529.55	15,538,888.26
PERCENTAGE INCREASE - NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		9.64%	-2.70%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
General Fund	4,756,462.00	4,155,036.00	4,148,789.00
Referendum Debt Service Fund	871,465.00	1,788,693.00	1,910,414.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	0.00	0.00	0.00
TOTAL SCHOOL LEVY	5,627,927.00	5,943,729.00	6,059,203.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		5.61%	1.94%

**DEPARTMENT OF PUBLIC INSTRUCTION
2020-21 REVENUE LIMIT WORKSHEET**

DRAFT

DISTRICT:	New Glarus	3934
6/18/2020 - DRAFT		
Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 18-19 Revenue Limit		
2019-20 General Aid Certification (19-20 Line 12A, src 621)	+	5,904,236
2019-20 Computer Aid Received (19-20 Line 12C, Src 691)	+	6,716
2019-20 Hi Pov Aid (19-20 Line 12B, Src 628)	+	0
2019-20 Aid for Exempt Personal Property (19-20 Line 12D, Src 691)	+	26,782
2019-20 Fnd 10 Levy Cert (19-20 Line 14A, Levy 10 Src 211)	+	4,155,036
2019-20 Fnd 38 Levy Cert (19-20 Line 14B, Levy 38 Src 211)	+	0
2019-20 Fnd 41 Levy Cert (19-220 Line 14C, Levy 41 Src 211)	+	0
2019-20 Aid Penalty for Over Levy (19-20 FINAL Rev Limit Wksht)	-	0
2019-20 Total Levy for All Levied Non-Recurring Exemptions*	-	6,353
NET 2020-21 Base Revenue Built from 2019-20 Data (Line 1)	=	10,086,417

*For 2019-20 Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expend, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)

September & Summer FTE Membership Averages

Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.

Line 2: Base Avg:((17+.4ss)+(18+.4ss)+(19+.4ss)) / 3 =

	2017	2018	2019
Summer FTE:	34	45	47
% (40,40,40)	14	18	19
Sept FTE:	893	883	906
Special Needs			
Vouchers FTE	0	0	0
New ICS - Independent			
Charter Schools FTE	0	0	0
Total FTE	907	901	925

Line 6: Curr Avg:((18+.4ss)+(19+.4ss)+(20+.4ss)) / 3 =

	2018	2019	2020
Summer FTE:	45	47	35
% (40,40,40)	18	19	14
Sept FTE:	883	906	907
Special Needs			
Vouchers FTE	0	0	0
New ICS - Independent			
Charter Schools FTE	0	0	0
Total FTE	901	925	921

Line 10B: Declining Enrollment Exemption =

Average FTE Loss (Line 2 - Line 6, if > 0)

X 1.00 =
X (Line 5, Maximum 2020-2021 Revenue per Memb) =
Non-Recurring Exemption Amount:

Fall 2019 Property Values (actuals have been loaded below)

2020 TIF-Out Tax Apportionment Equalized Valuation	521,150,687
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2020-2021 Revenue Limit Worksheet

1. 2019-20 Base Revenue (Funds 10, 38, 41)	(from left)	10,086,417
2. Base Sept Membership Avg (2017+.4ss, 2018+.4ss, 2019+.4ss)/3	(from left)	911
3. 2019-20 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	11,071.81
4. 2020-21 Per Member Change (A+B+C)		179.00
A. Allowed Per-Member Change	179.00	
B. Low Rev Incr (Enter DPI Adjustment)	0.00	
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)	0.00	
5. 2020-21 Maximum Revenue / Member (Ln 3 + Ln 4)		11,250.81
6. Current Membership Avg (2018+.4ss, 2019+.4ss, 2020+.4ss)/3	(from left)	916
7. 2020-21 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	10,305,742
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	10,305,742	
B. Hold Harmless Non-Recurring Exemption	0	
8. Total 2020-21 Recurring Exemptions (A+B+C+D+E)	(rounded)	0
A. Prior Year Carryover	0	
B. Transfer of Service	0	
C. Transfer of Territory/Other Reorg (if negative, include sign)	0	
D. Federal Impact Aid Loss (2018-19 to 2019-20)	0	
E. Recurring Referenda to Exceed (If 2020-21 is first year)	0	
9. 2020-21 Limit with Recurring Exemptions (Ln 7 + Ln 8)		10,305,742
10. Total 2020-21 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		0
A. Non-Recurring Referenda to Exceed 2020-21 Limit	0	
B. Declining Enrollment Exemption for 2020-21 (from left)	0	
C. Energy Efficiency Net Exemption for 2020-21 (see pg 4 for details)	0	
D. Adjustment for Refunded or Rescinded Taxes, 2020-21	0	
E. Prior Year Open Enrollment (uncounted pupil[s])	0	
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
G. Other Adjustments (Environmental Rem + Fund 39 Bal Transfer)	0	
H. WPCP and RPCP Private School Voucher Aid Deduction	0	
I. SNSP Private School Voucher Aid Deduction	0	
11. 2020-21 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		10,305,742
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		6,156,953
A. 2020-21 October 15 Aid Certification → Cell is locked.	6,123,455	
B. State Aid to High Poverty Districts (not all districts)	0	
C. State Aid for Exempt Computers (Source 691)	6,716	
D. State Aid for Exempt Personal Property (Source 691)	26,782	
REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE DISTRICT LEVY.		
13. Allowable Limited Revenue: (Line 11 - Line 12)		4,148,789
(10, 38, 41 Levies)		
14. Total Limited Revenue To Be Used (A+B+C)	Not >line 13	4,148,789
Entries Required Below: Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211	4,148,789	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	0	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
15. Total Revenue from Other Levies (A+B+C+D)		1,910,414
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	785,414	
B. Estimated Additional Referendum Levy (Fund 39)	1,125,000	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16. Total Fall, 2020 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)		6,059,203
<i>Line 16 is the total levy to be apportioned in the PI-401.</i>		
	Levy Rate =	0.01162659

3934 - New Glarus

Tax Levy Analysis

		2018 - 2019	2019 - 2020	Current Year 2020 - 2021
General Fund	Fund 10	\$4,756,462	\$4,155,036	\$4,148,789
Non-Referendum Debt Service	Fund 38	\$0	\$0	\$0
Total Revenue Limit Levy		\$4,756,462	\$4,155,036	\$4,148,789
Referendum Approved Debt Service	Fund 39	\$871,465	\$1,788,693	\$785,414
Estimated Additional Referendum Levy	Fund 39	\$0	\$0	\$1,125,000
Property Tax Chargeback/Other	Fund 10	\$0	\$0	\$0
Total School-Based Tax Levy		\$5,627,927	\$5,943,729	\$6,059,203
% Change		6.25%	5.61%	1.94%

Equalized Value Analysis

		2018 - 2019	2019 - 2020	2020 - 2021
Equalized Value (TIF Out)		\$483,780,925	\$510,932,046	\$521,150,687
% Change		6.26%	5.61%	2.00%

Mill Rate Analysis

		2018 - 2019	2019 - 2020	2020 - 2021
General Fund	Fund 10	\$9.83	\$8.13	\$7.96
Non-Referendum Debt Service	Fund 38	\$0.00	\$0.00	\$0.00
Total Revenue Limit Mill Rate		\$9.83	\$8.13	\$7.96
Referendum Approved Debt Service	Fund 39	\$1.80	\$3.50	\$1.51
Estimated Additional Referendum Levy	Fund 39	\$0.00	\$0.00	\$2.16
Property Tax Chargeback/Other	Fund 10	\$0.00	\$0.00	\$0.00
Total School-Based Mill Rate		\$11.63	\$11.63	\$11.63
% Change		-0.01%	0.00%	-0.06%

IV. Adjourn

POSTED :

NG HIGH SCHOOL
NG MIDDLE SCHOOL
NG ELEMENTARY SCHOOL
NG POST OFFICE
BANK OF NEW GLARUS
STATE BANK OF CROSS PLAINS-NEW GLARUS
MARINE CREDIT UNION

PUSUANT TO APPLICABLE LAW, NOTICE IS HEREBY GIVEN THAT A QUORUM OR A MAJORITY OF THE NEW GLARUS SCHOOL DISTRICT COMMITTEE MEMBERS MAY ATTEND THIS MEETING. INFORMATION PRESENTED AT THIS MEETING MAY HELP FORM THE RATIONALE BEHIND FUTURE ACTIONS THAT MAY BE TAKEN BY THE NEW GLARUS SCHOOL DISTRICT BOARD. UPON REQUEST TO THE DISTRICT OFFICE, SUBMITTED TWENTY-FOUR (24) HOURS IN ADVANCE, THE DISTRICT SHALL MAKE REASONABLE ACCOMODATIONS INCLUDING THE PROVISION OF INFORMATIONAL MATERIAL IN AN ALTERNATIVE FORMAT FOR A DISABLE PERSON TO BE ABLE TO ATTEND THIS MEETING. THIS AGENDA IS PRELIMINARY AND MAY BE MODIFIED OR SUPPLEMENTED TO PROVIDE THE FINAL AGENDA AND NOTICE FOR THIS MEETING. THE FINAL AGENDA WILL BE POSTED AND DISTRIBUTED AS REQUIRED BY CHAPTER 19 OF THE WISCONSIN STATUTES.