

## **AGENDA**

**SCHOOL DISTRICT OF NEW GLARUS**

**ANNUAL SCHOOL BOARD MEETING**

**MONDAY, AUGUST 17, 2020**

**HIGH SCHOOL LIBRARY/MEDIA CENTER, ROOM 183 JOIN ZOOM MEETING USING  
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KR2VXAFB6QT09 OR BY PHONE USING 1-646-568-7788 MEETING ID 884 2218**

**9416 & PASSWORD KR7XF2**

**1701 2ND STREET**

**NEW GLARUS, WISCONSIN 53574**

**7:15 PM**

- I. CALL THE ANNUAL MEETING TO ORDER
- II. INTRODUCTION OF BOARD MEMBERS - KARI MORRISON, BOARD PRESIDENT
- III. ELECTION OF CHAIRPERSON TO CONDUCT MEETING
- IV. READING OF THE MINUTES OF 2019-2020 ANNUAL MEETING - LARRY STUESSY, BOARD CLERK 2

# SCHOOL DISTRICT OF NEW GLARUS ANNUAL BOARD MEETING

August 19, 2019, 7:15 P.M.

## *MINUTES*

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### **I. CALL THE ANNUAL MEETING TO ORDER – 7:15 p.m.**

The meeting agenda was posted at the New Glarus High School, UB&T of New Glarus, Bank of New Glarus, Marine Bank, New Glarus Post Office, and the District Website. Legal notice was published in the Thursday, August 8, 2019, and August 15, 2019 editions of the Post Messenger Recorder. Persons Present: Members of the Board of Education, Jeff Eichelkraut, Mark Stateler, Laura Eicher, Tammy Marty, Kris Anderson, Dr. Jennifer Thayer, Corrine Hendrickson, Lani Harrison, Katie Beal, Laci Bainbridge, Tammy Newberry, Brook Skidmore, and Dan Ziegler.

### **II. INTRODUCTION OF BOARD MEMBERS**

Board Members Present: Kari Morrison, Paul Eichelkraut, Larry Stuessy Travis Zimmerman, K, Debra Fairbanks, Jessica Geib, and Bill Oemichen.

### **III. ELECTION OF CHAIRPERSON TO CONDUCT MEETING**

Motion made by Debra Fairbanks, seconded by Paul Eichelkraut, nominating Kari Morrison as the Chairperson for the meeting. **Motion Carried, 16-0-1.**

Abstained: Kari Morrison

### **IV. READING OF THE MINUTES OF 2018-2019 ANNUAL MEETING**

Motion made by Jennifer Thayer, seconded by Paul Eichelkraut, to dispense of the reading of the minutes aloud. **Motion Carried, 17-0.**

### **V. APPROVAL OF 2018--2019 ANNUAL MEETING MINUTES**

The 2018-2019 Annual Meeting Minutes were approved at the September 24, 2018 Board Meeting.

### **VI. STATE OF THE DISTRICT – DR. JENNIFER THAYER, DISTRICT ADMINISTRATOR**

Dr. Jennifer Thayer presented information on the *State of the District*. The presentation provided pertinent information regarding some of the Significant Highlights from 2018-2019, Major Action Steps Accomplished in 2018-2019, the Strategic Plan, and the next steps for the District in 2019-2020.

2018-2019 Major Highlights discussed are as follows; The New Glarus School District and all of the schools scored in the categories of “Exceeds Expectations” on the state report cards, a high school student was named National Merit Scholar Finalist and two others were named National Merit Scholar Semi-Finalists, middle and high school bands received all 1s at the Capital

Conference Large Band competition, the Middle School was named a Project Lead the Way Distinguished School for the second year in a row, the High School Math Team placed 1<sup>st</sup> in the Capital Conference South as well as 1<sup>st</sup> in Division 3 at the UW Platteville Annual Math Contest, New Glarus students won the Capital Conference 5<sup>th</sup>, 6<sup>th</sup>, 7<sup>th</sup>, 8<sup>th</sup> Grade Math Meets, a student qualified for the State Spelling Bee, two teachers received State Level Awards and One received a National Award, three teachers earned National Board Certification, a high school student was selected to be in the Wisconsin State Honors Band, a high school student served as state FCCLA President and another was named a state officer for the coming year, numerous students and teams competed at the state and national level for sports and co-curriculars, with one individual and one team winning state titles and other students receiving “all-state” recognition, the District passed two referendum questions – one to purchase land and the other for operating expenses, which included hiring additional staff.

A number of Major Action Steps were accomplished during 2018-2019. The 5<sup>th</sup> Grade moved from the Middle School to the Elementary School due to space, new ELA materials were implemented in grades K-8, and new ELA materials were piloted in grades 9-12, new Math materials were piloted in the Elementary School, the iReady assessment was implemented to replace the MAP assessment, a second team of high school staff attended the CESA 2 “Academic Literacy” Professional Development Series, teams of staff from all schools attended PLC Conferences this summer; almost all staff have attended at least one PLC Conference, salaries continued to increase at rates higher than the surrounding area as part of our goals to recruit and retain high quality staff, After School Adventures was implemented in the middle school, added new summer school opportunities, reduced supply lists and fees for parents, staff took the lead on our equity journey, which led to courageous conversations, added two new teaching positions, and created a plan to bring back Business Education programming at the middle school and high school.

The Strategic Plan Goals for the District are as follows:

1. Increase the percent of students that are college, career, and life-ready by developing the whole learner.
2. Recruit and retain high quality staff and assist all staff as they continually improve and grow.
3. Provide high quality facilities that foster academic and emotional growth.
4. Ensure equity so all students have equal access to high quality educational growth.

Dr. Thayer outlined next steps for the District in 2018-2019. The District will implement new materials for high school English/Language Arts and elementary math, implement Social Thinking Curriculum in grades 4K-1, review our Human Growth and Development Curriculum, continue to work on aligning learning targets, assessments, and report cards, get community feedback via a community facility survey to gauge the community’s interest in facility improvement and growth, and gather input on priorities to help our short-term and long-term facility planning, partner with the Monroe Clinic to provide on-site Behavior/Mental Health Therapy for students, finalize alignment of the 2019-2020 District Improvement Plan to the Strategic Plan in September to be shared with the Board, and after the 2019-2020 District and School Report Card information is available in late fall/early winter the information will be compiled and reported to the Board in January of 2020.

**VII. TREASURER’S REPORT**

Travis Zimmerman, Board Treasurer, presented the Treasurer’s Report. Last year, the district’s estimated operating expenditures were \$13,952,869 and took in estimated operating receipts of \$13,845,555. This left the district with an estimated positive balance of \$107,314.

The projected operating revenues for the 2019-2020 school year are \$14,146,449. Operating expenditures over this same period are projected to be \$14,146,449. This represents a balanced operating budget. The projected ending Fund Balance for the 2019-2020 school year is \$3,341,013 which represents about 26.66% of our operating budget, which is above the 15% guideline stated in district policy.

Based on the district’s enrollment projections, we had expected to see slow, but continuous growth. We are seeing this growth trend.

After years of no increase in the revenue limit per pupil amount, the State Budget increased the revenue limit per pupil amount \$175.00 in addition to increasing the per pupil categorical aid by \$88.00. Last November, constituents of the District also passed a successful operational override in the amount of \$500,000.00. This allowed the District to add needed personnel along with increased curriculum options.

Like most school districts with revenue caps in place, some of our expenses are increasing more than the percentage increase in receipts allowable under State statutes. We will continue to keep a watchful eye on these trends which will impact the budget.

It is important to note that the annual budget is developed on the basis of enrollment projections, forecasted costs and revenues, and a long-term fiscal plan. The School District is continuing to look at areas in the budget where we can make more efficient use of our resources, while at the same time keeping in mind our overall mission to provide a quality education for our children.

In June 2009, the District established an Other Post-Employment Benefits Trust. BMO Harris Bank N.A. is the trustee for the Wisconsin Post Employment Benefit Trust.

<b>Beginning Balance 07/01/18-</b>	<b>\$289,791.38</b>
<b>Receipts</b>	<b>52,372.00</b>
<b>Income</b>	<b>8,936.91</b>
<b>Sales</b>	<b>4,222.05</b>
<b>Disbursements</b>	<b>-30,508.20</b>
<b>Market Appreciation/Depreciation</b>	<b>7,801.87</b>
<b>Ending Balance 06/30/15</b>	<b>\$332,616.01</b>

**VIII. BUDGET PRESENTATION AND HEARING OF THE 2019-2020 BUDGET**

Tammy Marty, District Business Manager presented the 2019-2020 Budget to the audience. Areas covered in the 2019-2020 Budget Power Point Presentation included: 2019-2020 Proposed Budget, 2019-2020 Revenue Limit, 2019-2020 Revenue w/in the Limit, Budget Revenues-Fund 10 & 27, Budget Expenditures-Fund 10 & 27, Proposed Property Tax Levy; Tax Levy Rate History; Tax Mill Rate History; 2019-2020 Total District Cost Per Member; and Resolutions.

**IX. RESOLUTION A – ADOPTION OF TAX LEVY FOR 2019-2020 SCHOOL YEAR**

Motion made by Paul Eichelkraut, seconded by Travis Zimmerman, to approve Resolution A, reading as follows: Be it resolved, by the electors of the School District of New Glarus, that a tax be levied on all taxable property in the district of the operating expenses and capital outlay for the 2019-2020 school year in the amount of \$5,739,090.00. **Motion Carried, 17-0.**

**X. RESOLUTION B – SALARIES FOR THE BOARD OF EDUCATION FOR 2019-2020**

Be it resolved by the electors of the School District of New Glarus, that the salary of the School Board members be set as follows for the 2019-2020 school year.

- President        \$1050
- Vice President \$900
- Clerk:            \$1050
- Treasurer:      \$950
- Directors:       \$900

An additional \$25.00 per Diem when members attend committee meetings.

Motion made by Jennifer Thayer, seconded by Tammy Newberry, to increase all board salaries by \$50 per position for 2019-2020 and each year thereafter, with the \$25.00 per diem rate to remain the same. **Motion carried, 9-0.** Board members abstained.

**XI. RESOLUTION C – REIMBURSEMENT OF BOARD MEMBERS EXPENSES**

Be it resolved by the electors of the School District of New Glarus, that the School Board members receive payment of actual and necessary expenses plus the IRS rate per mile for travel outside of the district in performance of their duties.

Motion made Corrine Hendrickson, seconded by Paul Eichelkraut, to approve Resolution C. **Motion Carried, 17-0.**

## **XII. RESOLUTION D – SALE OR DISPOSAL OF SCHOOL PROPERTY**

From time to time the school district has equipment items that should be sold as new and updated items are added to the inventory, such as computers, desks, sewing machines, etc.

Be it resolved by the electors of the School District of New Glarus that the School Board be authorized to sell equipment no longer needed by the school district.

Motion made by Larry Stuessy, seconded by Travis Zimmerman, to approve Resolution D.  
**Motion Carried, 17-0.**

## **XIII. DATE FOR 2020-2021 ANNUAL MEETING; SUGGESTED DATE IS AUGUST 17, 2020**

There was discussion to set the date for the 2020-2021 Annual Meeting as August 17, 2020.

Motion made by Bill Oemichen to approve the 2020-2021 Annual Meeting date as August 17, 2020. Seconded by Paul Eichelkraut. **Motion Carried 17-0.**

## **XIV. ADJOURN**

Motion made by Paul Eichelkraut, seconded by Travis Zimmerman to adjourn at 7:44 p.m.  
**Motion Carried, 17-0.**



# TREASURER'S REPORT

## 2020-2021

Based on the information provided to me by the administration team, last year the district's estimated operating expenditures were \$14,454,051 and took in estimated operating receipts of \$14,456,913. This left the district with an estimated positive balance of \$2,862.

The projected operating revenues for the 2020-2021 school year are \$14,130,874. Operating expenditures over this same period are projected to be \$14,130,874. This represents a balanced operating budget. The projected ending Fund Balance for the 2020-2021 school year is \$3,318,343 which represents about 26.90% of our operating budget, which is above the 15% guideline stated in district policy.

Based on the district's enrollment projections, we had expected to see slow, but continuous growth. We are seeing this growth trend.

Like most school districts with revenue caps in place, some of our expenses are increasing more than the percentage increase in receipts allowable under State statutes. Given the current economic environment and uncertain times at both the local and federal levels, we will continue to monitor these factors which will impact the budget.

It is important to note that the annual budget is developed on the basis of enrollment projections, forecasted costs and revenues, and a long-term fiscal plan. The School District is continuing to look at areas in the budget where we can make more efficient use of our resources, while at the same time keeping in mind our overall mission to provide a quality education for our children.

In June of 2009, the District established an Other Post Employment Benefits Trust. BMO Harris Bank N.A. is the trustee for the Wisconsin Post Employment Benefit Trust.

<b>Beginning Balance 07/01/19 -</b>	<b>\$332,616.01</b>
<b>Receipts</b>	<b>44,435.11</b>
<b>Income</b>	<b>10,393.33</b>
<b>Sales</b>	<b>33,334.57</b>
<b>Disbursements</b>	<b>- 8,544.85</b>
<b>Market Appreciation/Depreciation</b>	<b>- 24,701.73</b>
<b>Ending Balance 06/30/20</b>	<b>\$387,532.44</b>



VI. BUDGET PRESENTATION AND HEARING OF THE 2020-2021 BUDGET -  
TAMMY MARTY, BUSINESS MANAGER

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

*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](http://www.ngsd.k12.wi.us).*

<b>GENERAL FUND</b>	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</b>
Beginning Fund Balance	3,179,210.32	3,286,524.73	3,318,342.85
<b>Ending Fund Balance</b>	<b>3,286,524.73</b>	<b>3,318,342.85</b>	<b>3,318,342.85</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
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
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>12,365,245.94</b>	<b>12,661,322.45</b>	<b>12,215,681.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
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
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>12,257,931.53</b>	<b>12,629,504.33</b>	<b>12,215,681.00</b>

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

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

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

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

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

**Total Expenditures and Other Financing Uses**

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

**PROPOSED PROPERTY TAX LEVY**

<b>FUND</b>	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</b>
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
<b>TOTAL SCHOOL LEVY</b>	<b>5,627,927.00</b>	<b>5,943,729.00</b>	<b>6,059,203.00</b>
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR</b>		<b>5.61%</b>	<b>1.94%</b>

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

<b>BUDGET ADOPTION 2020-2021</b>			
	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
<b>GENERAL FUND (FUND 10)</b>			
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
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>3,286,524.73</b>	<b>3,318,342.85</b>	<b>3,318,342.85</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	0.00	3,646.35	0.00
<b>Local Sources</b>			
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
<b>Subtotal Local Sources</b>	<b>4,917,638.90</b>	<b>4,268,371.34</b>	<b>4,243,265.00</b>
<b>Other School Districts Within Wisconsin</b>			
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
<b>Subtotal Other School Districts within Wisconsin</b>	<b>867,526.63</b>	<b>969,538.20</b>	<b>962,495.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
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
<b>Subtotal Intermediate Sources</b>	<b>0.00</b>	<b>1,805.00</b>	<b>0.00</b>
<b>State Sources</b>			
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
<b>Subtotal State Sources</b>	<b>6,441,556.71</b>	<b>6,699,277.33</b>	<b>6,903,158.00</b>
<b>Federal Sources</b>			
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
<b>Subtotal Federal Sources</b>	<b>104,330.35</b>	<b>103,098.31</b>	<b>64,233.00</b>

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

<b>BUDGET ADOPTION 2020-2021</b>			
	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
<b>Other Financing Sources</b>			
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
<b>Subtotal Other Financing Sources</b>	<b>4,936.97</b>	<b>580,952.58</b>	<b>0.00</b>
<b>Other Revenues</b>			
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
<b>Subtotal Other Revenues</b>	<b>29,256.38</b>	<b>34,633.34</b>	<b>42,530.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>12,365,245.94</b>	<b>12,661,322.45</b>	<b>12,215,681.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
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
<b>Subtotal Instruction</b>	<b>5,674,238.92</b>	<b>6,093,750.90</b>	<b>6,234,119.00</b>
<b>Support Sources</b>			
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
<b>Subtotal Support Sources</b>	<b>5,287,703.04</b>	<b>5,003,991.30</b>	<b>4,425,540.00</b>
<b>Non-Program Transactions</b>			
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
<b>Subtotal Non-Program Transactions</b>	<b>1,295,989.57</b>	<b>1,531,762.13</b>	<b>1,556,022.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>12,257,931.53</b>	<b>12,629,504.33</b>	<b>12,215,681.00</b>

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>			
900 000 Beginning Fund Balance	149,795.64	177,398.89	246,380.81
<b>900 000 Ending Fund Balance</b>	<b>177,398.89</b>	<b>246,380.81</b>	<b>246,380.81</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>145,207.25</b>	<b>212,079.12</b>	<b>190,000.00</b>
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
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>117,604.00</b>	<b>143,097.20</b>	<b>190,000.00</b>

<b>SPECIAL EDUCATION FUND (FUND 27)</b>			
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

BUDGET ADOPTION 2020-2021			
	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	1,002,889.56	1,253,896.00	1,278,904.00
<b>Local Sources</b>			
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
<b>Subtotal Local Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other School Districts Within Wisconsin</b>			
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
<b>Subtotal Other School Districts within Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
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
<b>Subtotal Intermediate Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>State Sources</b>			
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
<b>Subtotal State Sources</b>	<b>326,697.00</b>	<b>342,829.00</b>	<b>373,023.00</b>
<b>Federal Sources</b>			
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
<b>Subtotal Federal Sources</b>	<b>258,036.53</b>	<b>246,616.34</b>	<b>263,266.00</b>
<b>Other Financing Sources</b>			
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Revenues</b>			
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
<b>Subtotal Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,587,623.09</b>	<b>1,843,341.34</b>	<b>1,915,193.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00

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

<b>BUDGET ADOPTION 2020-2021</b>			
	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
<b>Subtotal Instruction</b>	<b>1,199,291.79</b>	<b>1,259,255.00</b>	<b>1,308,187.00</b>
<b>Support Sources</b>			
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
<b>Subtotal Support Sources</b>	<b>359,406.96</b>	<b>366,897.85</b>	<b>379,597.00</b>
<b>Non-Program Transactions</b>			
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
<b>Subtotal Non-Program Transactions</b>	<b>28,924.34</b>	<b>217,188.49</b>	<b>227,409.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,587,623.09</b>	<b>1,843,341.34</b>	<b>1,915,193.00</b>

<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>			
900 000 Beginning Fund Balance	361,725.98	369,247.36	164,790.61
<b>900 000 ENDING FUND BALANCES</b>	<b>369,247.36</b>	<b>164,790.61</b>	<b>160,540.61</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>926,642.88</b>	<b>1,852,277.47</b>	<b>1,934,168.00</b>
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
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>919,121.50</b>	<b>2,056,734.22</b>	<b>1,938,418.00</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>9,689,992.34</b>	<b>8,398,680.00</b>	<b>7,765,000.00</b>

<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>			
900 000 Beginning Fund Balance	127,359.50	0.00	5,000.32
<b>900 000 Ending Fund Balance</b>	<b>0.00</b>	<b>5,000.32</b>	<b>5,500.32</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>623.30</b>	<b>5,000.32</b>	<b>500.00</b>
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
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>127,982.80</b>	<b>0.00</b>	<b>0.00</b>

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

<b>BUDGET ADOPTION 2020-2021</b>			
	Audited 2018-19	Unaudited 2019-20	Budget 2020-21

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

<b>COMMUNITY SERVICE FUND (FUND 80)</b>			
900 000 Beginning Fund Balance	14,362.90	13,004.28	12,255.82
<b>900 000 ENDING FUND BALANCE</b>	<b>13,004.28</b>	<b>12,255.82</b>	<b>10,255.82</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,358.62</b>	<b>748.46</b>	<b>2,000.00</b>



# 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: 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
<b>Deficit/Excess</b>	<b>0</b>

## **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.



# 3934 - New Glarus

## Tax Levy Analysis

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

## Equalized Value Analysis

		2018 - 2019	2019 - 2020	2020 - 2021
<a href="#">Equalized Value (TIF Out)</a>		\$483,780,925	\$510,932,046	\$521,150,687
<b>% Change</b>		<b>6.26%</b>	<b>5.61%</b>	<b>2.00%</b>

## 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
<b>Total Revenue Limit Mill Rate</b>		<b>\$9.83</b>	<b>\$8.13</b>	<b>\$7.96</b>
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
<b>Total School-Based Mill Rate</b>		<b>\$11.63</b>	<b>\$11.63</b>	<b>\$11.63</b>
<b>% Change</b>		<b>-0.01%</b>	<b>0.00%</b>	<b>-0.06%</b>

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

<b>DISTRICT:</b>	New Glarus	3934
<b>6/18/2020 - DRAFT</b>		
<b>Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 18-19 Revenue Limit</b>		
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 (19-20 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
<b>NET 2020-21 Base Revenue Built from 2019-20 Data (Line 1)</b>	=	<b>10,086,417</b>

\*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

911

916

"Current Average" for use in 20-21  
Per-Pupil Aid calc (does not include  
Special Needs Voucher FTE  
or New ICS - Independent  
Charter Schools FTE).  
Average without SNSP/ICS:  
916

521,150,687

**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	
<b>REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE DISTRICT LEVY.</b>		
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
<b>Entries Required Below:</b> 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
Line 16 is the total levy to be apportioned in the PI-401.		
	Levy Rate =	0.01162659

***2020-2021***

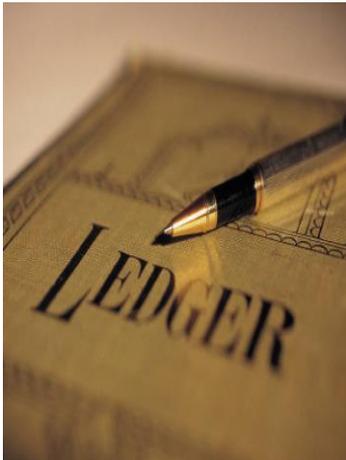
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***Annual Budget  
Meeting***

New Glarus School District  
August 17, 2020

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# Presentation of the School District Budget 2020-2021



# 20-21

## Budget Decrease – 1.81%

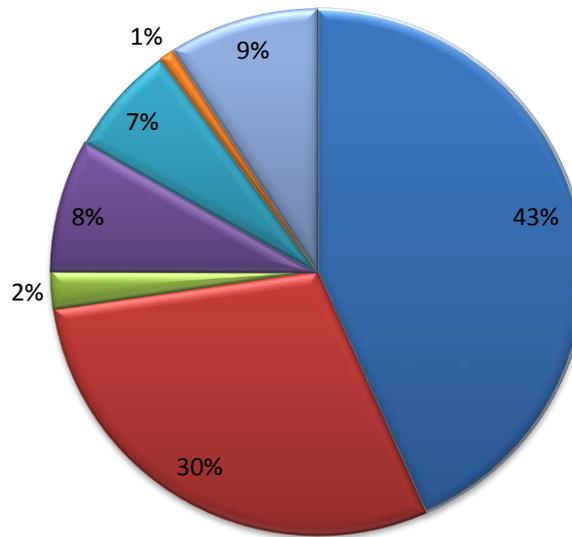
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	2019-2020	2020 - 2021		
	Budget	Budget	Change \$	% Change
Fund 10 General	12,530,703	12,215,681	-315,022	-2.51%
Fund 20 Spec Proj.	2,043,181	2,105,193	62,012	3.04%
	14,573,884	14,320,874	-253,010	-1.74%
Fund 30 Debt	2,012,349	1,938,418	-73,931	-3.67%
Fund 40 Capital Debt	0	0	0	0.00%
Fund 50 Fd Serv	496,623	513,785	17,162	3.46%
Fund 80 Community	2,000	2,000	0	0.00%
	17,084,856	16,775,077	-309,779	-1.81%
<b>Total Expenditures all Funds</b>	<b>17,084,856</b>	<b>24 16,775,077</b>	<b>-309,779</b>	<b>-1.81%</b>

# Budget Revenue – Fund 10 & 27

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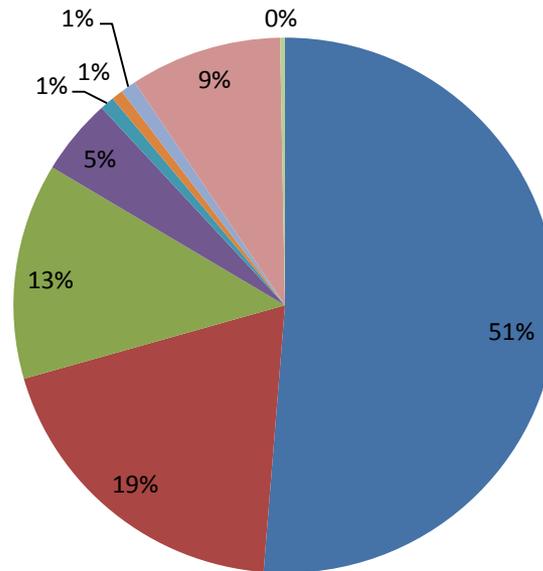
**Components of Fund 10 & 27 Revenues  
2020 - 2021**



- EQUALIZED AID
- PROPERTY TAXES
- FEDERAL SOURCES
- OTHER STATE SOURCES
- INTERDISTRICT SOURCES
- OTHER FINANCING SOURCES
- INTERFUND TRANSFER

# Budget Expenditures – Fund 10 & 27

## 2020 -2021 OPERATIONAL BUDGET \$14,130,874



- SALARIES
- BENEFITS
- PURCHASED SERVICES
- NON-CAPITAL ITEMS
- CAPITAL OBJECTS
- DEBT RETIREMENT
- INSURANCE
- INTERFUND TRANSFERS
- OTHER OBJECTS

# Balanced Budget Funds 10 & 27

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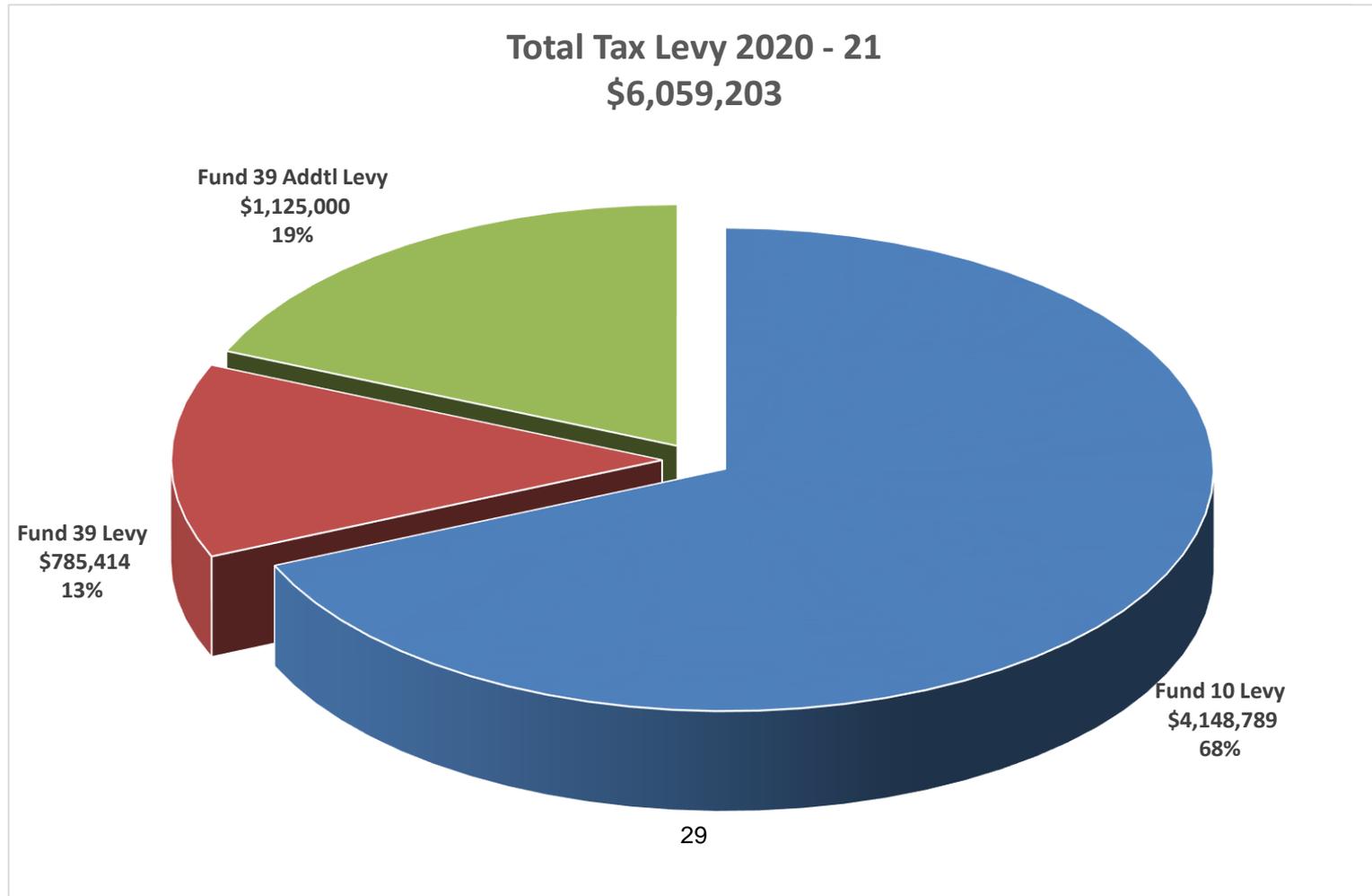
<b>Fund 10 and 27</b>	
Revenue	14,130,874
Expense	14,130,874
<b>Deficit/Excess</b>	<b>0</b>

- Fund 10 Balance ratio – The estimated fund balance at the end of 2020 -2021 is \$3,318,343. This is approximately 26.90% reserve to spending ratio.

# Proposed Property Tax Levy Maintain Mill Rate at \$11.63 Estimated Debt Repayment/expense of \$1,125,000

Tax Levy Analysis				
		2018 - 2019	2019 - 2020	Current Year 2020 - 2021
General Fund	<b>Fund 10</b>	\$4,756,462	\$4,155,036	\$4,148,789
Non-Referendum Debt Service	<b>Fund 38</b>	\$0	\$0	\$0
<b>Total Revenue Limit Levy</b>		<b>\$4,756,462</b>	<b>\$4,155,036</b>	<b>\$4,148,789</b>
Referendum Approved Debt Service	<b>Fund 39</b>	\$871,465	\$1,788,693	\$785,414
Estimated Additional Referendum Levy	<b>Fund 39</b>	\$0	\$0	\$1,125,000
Property Tax Chargeback/Other	<b>Fund 10</b>	\$0	\$0	\$0
<b>Total School-Based Tax Levy</b>		<b>\$5,627,927</b>	<b>\$5,943,729</b>	<b>\$6,059,203</b>
<b>% Change</b>		<b>6.25%</b>	<b>5.61%</b>	<b>1.94%</b>
Equalized Value Analysis				
		2018 - 2019	2019 - 2020	2020 - 2021
<b>Equalized Value (TIF Out)</b>		<b>\$483,780,925</b>	<b>\$510,932,046</b>	<b>\$521,150,687</b>
<b>% Change</b>		<b>6.26%</b>	<b>5.61%</b>	<b>2.00%</b>
Mill Rate Analysis				
		2018 - 2019	2019 - 2020	2020 - 2021
General Fund	<b>Fund 10</b>	\$9.83	\$8.13	\$7.96
Non-Referendum Debt Service	<b>Fund 38</b>	\$0.00	\$0.00	\$0.00
<b>Total Revenue Limit Mill Rate</b>		<b>\$9.83</b>	<b>\$8.13</b>	<b>\$7.96</b>
Referendum Approved Debt Service	<b>Fund 39</b>	\$1.80	\$3.50	\$1.51
Estimated Additional Referendum Levy	<b>Fund 39</b>	\$0.00	\$0.00	\$2.16
Property Tax Chargeback/Other	<b>Fund 10</b>	\$0.00	\$0.00	\$0.00
<b>Total School-Based Mill Rate</b>		<b>\$11.63</b>	<b>\$11.63</b>	<b>\$11.63</b>

# Proposed Property Tax Levy Maintain Mill Rate at \$11.63 Estimated Debt Repayment of \$1,125,000



# Proposed Property Tax Levy

Year	Home Value	
	\$150,000	\$250,000
2021 Rate	\$1,745	\$2,908
2020 Rate	\$1,745	\$2,908
Increase	\$0	\$0
	\$0.00 <sup>30</sup> per month	\$0.00 per month

# Resolutions

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- A. Tax Levy
- B. School Board Salary
- C. School Board Reimbursement
- D. Sale of School Property



# SCHOOL DISTRICT OF NEW GLARUS

## 2020-2021 Resolutions

- A. Be it resolved by the electors of the School District of New Glarus, that a tax be levied on all taxable property in the district of the operating expenses and capital outlay for the 2020 – 2021 school year in the amount of **\$6,059,203.00**

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Approved \_\_\_\_\_  
Rejected \_\_\_\_\_

- B. Be it resolved by the electors of the School District of New Glarus, that the salary of the School Board members be set as follows for the 2020-2021 school year:

President: \$1100.00

Vice President: \$950.00

Clerk: \$1100.00

Treasurer: \$1000.00

Directors: \$950.00

An additional \$25.00 per diem when members attend committee meetings.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Approved \_\_\_\_\_  
Rejected \_\_\_\_\_

- C. Be it resolved by the electors of the School District of New Glarus, that the School Board members receive payment of actual and necessary expenses plus the IRS rate per mile for travel outside of the district in performance of their duties.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Approved \_\_\_\_\_  
Rejected \_\_\_\_\_

- D. From time to time the school district has equipment items that should be sold, as new and updated items are added to the inventory, such as computers, desks, sewing machines, etc.

Be it resolved by the electors of the School District of New Glarus that the School Board be authorized to sell equipment no longer needed by the school district.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Approved \_\_\_\_\_  
Rejected \_\_\_\_\_

VIII. RESOLUTION B - SALARIES FOR THE BOARD OF EDUCATION FOR 2020-2021

35

**2020-2021 SALARIES FOR THE BOARD OF EDUCATION**

President	\$1100
Vice President	\$950
Clerk	\$1100
Treasurer	\$1000
Directors	\$950

*\*An additional \$25.00 per diem when members attend committee meetings.*

*\*2019-2020 Salaries for the Board of Education increased by \$50 for 2019-2020 and each year thereafter approved by the Board of Education and the public on August 19 , 2019,*

*\*2017-2018 Salaries for the Board of Education increased by \$200 per position approved by the Board of Education and public on August 21, 2017*

- IX. RESOLUTION C - REIMBURSEMENT OF BOARD MEMBERS EXPENSES
- X. RESOLUTION D - SALE OR DISPOSAL OF SCHOOL PROPERTY
- XI. DATE FOR THE 2021-2022 ANNUAL MEETING; SUGGESTED DATE IS AUGUST 16, 2021
- XII. ADJOURN

PURSUANT TO APPLICABLE LAW, NOTICE IS HEREBY GIVEN THAT A QUORUM OR A MAJORITY OF THE NEW GLARUS SCHOOL DISTRICT BOARD MEMBERS MAY ATTEND THIS MEETING. INFORMATION PRESENTED AT THIS MEETING MAY HELP FORM THE RATIONALE BEHIND FUTURE ACTIONS THAT MY 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 DISABLED PERSON TO BE ABLE TO ATTEND THIS MEETING.