

AGENDA

SCHOOL DISTRICT OF NEW GLARUS

BUDGET COMMITTEE MEETING

MONDAY, OCTOBER 12, 2020

**HIGH SCHOOL LIBRARY/MEDIA CENTER, ROOM 183 JOIN ZOOM MEETING USING
LINK**

HTTPS://US02WEB.ZOOM.US/J/87688726130?PWD=B3RQQ0LPKYTUBXE1NUX

MDU1IBU13DZ09 OR BY PHONE USING 1-646-568-7788 MEETING ID 876 8872

6130 & PASSWORD 905014

1701 2ND STREET

NEW GLARUS, WISCONSIN 53574

6:00 PM

- I. Call To Order
- II. 2020-2021 Budget



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 Original Budget and Tax Levy adjustments
Date: October 12, 2020

In October, the following factors are finally known: third Friday count, summer school count, state aid, and equalized property values. As of today, we know the third Friday count, summer school count and equalized property values.

This partially sets the stage for the BOE to adopt the final or original budget and to set the tax levy for the 2020-2021 school year. Explanation of changes is as follows:

2020-2021 Revenues:

General Fund - 10

- Property Taxes – will be adjusted when equalized aid is known on October 15th
- Open Enrollment – adjustment reflects increase from estimate and revenue
- Per pupil Aid – reflects decrease in enrollment
- Equalization aid – will be adjusted when amount is known on October 15th
- Sales Tax Exempt – Personal Property will be adjusted when amount is known on October 15th
- Federal Grants – adjustment reflects decrease in Title I, Title II A, CEIS and the addition of the CARES grant

Special Education - Fund 27 –

- Interfund transfer decrease due to adjustment to salary and benefits and interpreter costs
- Federal grants adjustment of grant funding

Referendum – Fund 39

- Property taxes – will be determined when equalization aid is known on October 15th

2020 - 2021 Expenditures:

General Fund – 10

- Adjustments reflect salary and benefits, account coding according to the CARES and Title I grants, capital maintenance, GPS ionization system, interfund transfer and open enrollment

Special Education - Fund 27 -

- Adjustment of grant funding
- Adjustment of salary and benefits

Referendum Debt – Fund 39

- This will be determined when equalization aid is known on October 15th

Tax Levy – Recommendation will be provided October 26th.

**SCHOOL DISTRICT OF NEW GLARUS
PROPOSED REVENUES
October 12, 2020**

GENERAL FUND - 10			
	ANLN MTG BUDGET REVENUES 2020-2021	ORIGINAL BUDGET REVENUES 2020-2021	% Incr/Decr FROM ANNUAL MTG
Property Taxes	\$ 4,148,789.00	\$ 3,780,107.00	-8.89%
Mobile Home/DNR Tax	\$ 10,600.00	\$ 10,600.00	0.00%
Interest Income	\$ 16,000.00	\$ 16,000.00	0.00%
Summer School	\$ -		0.00%
General Tuition-Open Enrollment	\$ 954,495.00	\$ 1,018,783.00	6.74%
Sale of Fixed Assets	\$ -	\$ -	0.00%
Capital Lease (Computers/Bus)	\$ -	\$ -	0.00%
Other Local Income	\$ 122,406.00	\$ 122,406.00	0.00%
Per Pupil Aid	\$ 679,425.00	\$ 676,209.00	-0.47%
Transportation Aid	\$ 24,000.00	\$ 24,000.00	0.00%
Library (Common School Fund)	\$ 31,000.00	\$ 31,000.00	0.00%
Equalization Aid	\$ 6,123,455.00	\$ 6,436,028.00	5.10%
State Tax Exempt - Computer Aid	\$ 6,716.00	\$ 6,716.00	0.00%
State Tax Exempt - Personal Property	\$ 26,782.00	\$ 26,782.00	0.00%
Grants - State	\$ 7,780.00	\$ 7,780.00	0.00%
Grants-Federal-Special Projects	\$ 64,233.00	\$ 87,599.00	36.38%
Grants/Donations - Local	\$ -	\$ -	0.00%
Total General Fund Revenues	\$ 12,215,681.00	\$ 12,244,010.00	0.23%

SPECIAL PROJECTS FUNDS - 21 & 27			
Special Revenue Fund - 21	\$ 190,000.00	\$ 190,000.00	0.00%
Special Education Grants - Fund 27	\$ 213,266.00	\$ 199,621.00	-6.40%
Special Education - Categorical Aid - Fund 27	\$ 373,023.00	\$ 373,023.00	0.00%
Special Education - Medicaid	\$ 50,000.00	\$ 50,000.00	0.00%
Operating Transfer from Fund 10	\$ 1,278,904.00	\$ 1,250,954.00	-2.19%
Total Special Projects Revenues	\$ 2,105,193.00	\$ 2,063,598.00	-1.98%

DEBT SERVICE FUNDS & OTHER CAPITAL DEBT - 38, 39 & 40			
Fund 38-Non Referendum Debt	\$ -	\$ -	0.00%
Fund 39-Referendum Debt-Debt Retirement	\$ 1,934,168.00	\$ 2,475,414.00	27.98%
Fund 40/49 - Other Capital Debt	\$ 500.00	\$ 500.00	0.00%
Total Debt Service Revenues	\$ 1,934,668.00	\$ 2,475,914.00	27.98%

FOOD & COMMUNITY SERVICE FUNDS - 50 & 80			
Fund 50-Local Sources	\$ 399,210.00	\$ 399,210.00	0.00%
Fund 50-State/Federal Sources	\$ 155,186.45	\$ 155,186.45	0.00%
Community Services - Fund 80	\$ -		
Total Fd & Community Service Revenues	\$ 554,396.45	\$ 554,396.45	0.00%

Total Revenues	\$ 16,809,938.45	\$ 17,337,918.45	3.14%
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**SCHOOL DISTRICT OF NEW GLARUS
PROPOSED EXPENDITURES
October 12, 2020**

GENERAL FUND - 10			
Instruction	ANNUAL MTG BUDGET EXPENDITURES 2020-2021	ORIGINAL BUDGET EXPENDITURES 2020-2021	% Incr/Decr FROM ANNUAL MTG
Undifferentiated Curriculum	\$ 2,436,622.00	\$ 2,500,753.00	2.63%
Regular Curriculum	\$ 2,979,429.00	\$ 2,912,788.00	-2.24%
Vocational Curriculum	\$ 352,961.00	\$ 349,751.00	-0.91%
Physical Curriculum	\$ 266,642.00	\$ 261,792.00	-1.82%
Co-Curricular Activity	\$ 191,965.00	\$ 202,340.00	5.40%
Special Curriculum	\$ 6,500.00	\$ 6,500.00	0.00%
Total Instruction	\$ 6,234,119.00	\$ 6,233,924.00	0.00%
Support Services			
Pupil Services	\$ 229,860.00	\$ 215,729.00	-6.15%
Instructional Services	\$ 814,349.00	\$ 807,140.00	-0.89%
General Operations	\$ 346,550.00	\$ 346,550.00	0.00%
School Building Operations	\$ 738,322.00	\$ 738,322.00	0.00%
Business Services	\$ 224,924.00	\$ 224,924.00	0.00%
Building Operations	\$ 644,994.00	\$ 698,689.00	8.32%
Maintenance	\$ 273,394.00	\$ 273,394.00	0.00%
Capital Maintenance Projects (Facilities)	\$ 276,336.00	\$ 224,318.00	-18.82%
Pupil Transportation	\$ 273,613.00	\$ 273,613.00	0.00%
Central Services	\$ 72,006.00	\$ 72,006.00	0.00%
Insurance	\$ 128,941.00	\$ 123,000.00	-4.61%
Debt Services	\$ 97,073.00	\$ 97,073.00	0.00%
Other Support Services (Tech)	\$ 305,178.00	\$ 305,178.00	0.00%
Total Support Services	\$ 4,425,540.00	\$ 4,399,936.00	-0.58%
Non-Program Transactions			
Operating Transfers to another Fund	\$ 1,278,904.00	\$ 1,250,954.00	-2.19%
General Tuition/Non-Open enrollment	\$ 20,000.00	\$ 20,000.00	0.00%
Co-Curricular Cooperative Programs	\$ 56,415.00	\$ 56,415.00	0.00%
General Tuition/Open Enrollment	\$ 200,603.00	\$ 282,681.00	40.92%
Other Non-Program Transactions	\$ 100.00	\$ 100.00	0.00%
Total Non-Program Transactions	\$ 1,556,022.00	\$ 1,610,150.00	3.48%
TOTAL GENERAL FUNDS	\$ 12,215,681.00	\$ 12,244,010.00	0.23%
SPECIAL PROJECTS FUNDS			
Special Revenue Fund - Fund 21	\$ 190,000.00	\$ 190,000.00	0.00%
Special Education Grants - Fund 27	\$ 213,266.00	\$ 199,621.00	-6.40%
Special Education - Regular - Fund 27	\$ 1,701,927.00	\$ 1,673,977.00	-1.64%
TOTAL SPECIAL PROJECTS FUNDS	\$ 2,105,193.00	\$ 2,063,598.00	-1.98%
DEBT SERVICE FUNDS & OTHER CAPITAL DEBT - 38, 39, 40 & 49			
Non Referendum Debt - Fund 38	\$ -	\$ -	0.00%
Referendum Debt-Retirement - Fund 39	\$ 1,938,418.00	\$ 2,479,664.00	27.92%
TOTAL DEBT SERVICE FUNDS	\$ 1,938,418.00	\$ 2,479,664.00	27.92%
FOOD & COMMUNITY SERVICE FUNDS - 50 & 80			
Food Service - Fund 50	\$ 556,500.00	\$ 556,500.00	0.00%
Community Services - Fund 80	\$ 2,000.00	\$ 2,000.00	0.00%
TOTAL FOOD & COM. SRV. FUNDS	\$ 558,500.00	\$ 558,500.00	0.00%
TOTAL EXPENDITURES-ALL FUNDS	\$ 16,817,792.00	\$ 17,345,772.00	3.14%

- III. **2020-2021 Mill Rate and Levy**
- IV. **State Budget**
- V. **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.