

**AGENDA**

**SCHOOL DISTRICT OF NEW GLARUS**

**BUDGET COMMITTEE MEETING**

**MONDAY, OCTOBER 11, 2021**

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

**HTTPS://US02WEB.ZOOM.US/J/83821764167?PWD=ADDXT3LIEE1ZUXRUSKO1N  
1M5WFJHZZ09 OR BY PHONE USING 1-646-568-7788 MEETING ID 838 2176 4167**

**& PASSWORD 576840**

**1701 2ND STREET**

**NEW GLARUS, WISCONSIN 53574**

**6:45 PM**

- I. **Call to Order, Travis Zimmerman - Chair**
- II. **2021-22 Budget Update**

**2**



# School District of New Glarus

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To: Board of Education  
From: Tammy Marty, Business Manager  
Re: 2021-2022 Original Budget and Tax Levy adjustments  
Date: October 11, 2021

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 2021-2022 school year. Explanation of changes is as follows:

## **2021-2022 Revenues:**

### **General Fund - 10**

- Property Taxes – will be adjusted when equalized aid is known on October 15<sup>th</sup>
- Open Enrollment – adjustment reflects decrease from initial estimate and revenue
- Transportation aid – adjustment reflects estimate provided by the DPI
- Equalization aid – will be adjusted when amount is known on October 15<sup>th</sup>
- Federal Grants – adjustment reflects decrease in Title I and Title II A, Title IV carryover and the addition of the Carl Perkins grant

### **Special Education - Fund 27 –**

- Increase due to additional ARP funding and carryover of grants
- Interfund transfer increase due to adjustment of salary and benefits

### **Referendum – Fund 39**

- Property taxes – will be adjusted when equalization aid is known on October 15<sup>th</sup>

### **Food Service – Fund 50**

- Reallocated federal/state revenue to correct line item

**2021 - 2022 Expenditures:**

**General Fund – 10**

- Reflect adjustments of salary and benefits, account coding according to the DPI, CARES and Title I grants, 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 15<sup>th</sup>

**Community Service – Fund 80**

- Reflects adjustment for community use of portable toilets and salary/benefits

**Tax Levy** – Recommendation will be provided October 25<sup>th</sup>.

**SCHOOL DISTRICT OF NEW GLARUS  
PROPOSED REVENUES  
October 11, 2021**

<b>GENERAL FUND - 10</b>			
	ANNL MTG BUDGET REVENUES 2021-2022	ORIGINAL BUDGET REVENUES 2021-2022	% Incr/Decr FROM ANNUAL MTG
<b>Property Taxes</b>	<b>\$ 3,720,056.00</b>	<b>\$ 3,720,056.00</b>	<b>0.00%</b>
Mobile Home/DNR Tax	\$ 10,600.00	\$ 10,600.00	0.00%
Interest Income	\$ 6,000.00	\$ 6,000.00	0.00%
Summer School	\$ -	\$ -	0.00%
General Tuition-Open Enrollment	\$ 1,009,683.00	\$ 998,574.00	-1.10%
Sale of Fixed Assets	\$ -	\$ -	0.00%
Capital Lease (Computers/Bus)	\$ -	\$ -	0.00%
Other Local Income	\$ 122,540.00	\$ 122,540.00	0.00%
Per Pupil Aid	\$ 672,747.00	\$ 672,747.00	0.00%
Transportation Aid	\$ 24,000.00	\$ 10,890.00	-54.63%
Library (Common School Fund)	\$ 37,000.00	\$ 37,000.00	0.00%
<b>Equalization Aid</b>	<b>\$ 6,534,082.00</b>	<b>\$ 6,534,082.00</b>	<b>0.00%</b>
State Tax Exempt - Computer Aid	\$ 6,716.00	\$ 6,716.00	0.00%
State Tax Exempt - Personal Property	\$ 33,637.00	\$ 33,637.00	0.00%
Grants - State	\$ 8,200.00	\$ 8,200.00	0.00%
Grants-Federal-Special Projects	\$ 189,921.00	\$ 194,381.00	2.35%
Grants/Donations - Local	\$ 3,500.00	\$ 3,500.00	0.00%
<b>Total General Fund Revenues</b>	<b>\$ 12,378,682.00</b>	<b>\$ 12,358,923.00</b>	<b>-0.16%</b>

<b>SPECIAL PROJECTS FUNDS - 21 &amp; 27</b>			
Fund 21 - Special Revenue	\$ 190,000.00	\$ 190,000.00	0.00%
Fund 27 - Special Education Grants	\$ 199,621.00	\$ 274,129.00	37.32%
Fund 27 - Special Education - Categorical Aid	\$ 403,041.00	\$ 403,041.00	0.00%
Fund 27 - Special Education - Medicaid Revenue	\$ 50,000.00	\$ 50,000.00	0.00%
Fund 27 - Operating Transfer from Fund 10	\$ 1,245,448.00	\$ 1,257,713.00	0.98%
<b>Total Special Projects Revenues</b>	<b>\$ 2,088,110.00</b>	<b>\$ 2,174,883.00</b>	<b>4.16%</b>

<b>DEBT SERVICE FUNDS &amp; OTHER CAPITAL DEBT - 38, 39 &amp; 40</b>			
<b>Fund 39 - Referendum Approved Debt</b>	<b>\$ 32,111,999.00</b>	<b>\$ 32,103,547.00</b>	<b>-0.03%</b>
Fund 46 - Long Term Cap Maint Trust Fund	\$ 500.00	\$ 500.00	0.00%
Fund 49 - Construction Fund	\$ 19,500.00	\$ 19,500.00	0.00%
<b>Total Debt Service Revenues</b>	<b>\$ 32,131,999.00</b>	<b>\$ 32,123,547.00</b>	<b>-0.03%</b>

<b>FOOD &amp; COMMUNITY SERVICE FUNDS - 50 &amp; 80</b>			
Fund 50 - Local Sources	\$ 73,802.00	\$ 55,178.00	-25.24%
Fund 50 - State/Federal Sources	\$ 476,834.00	\$ 495,458.00	3.91%
Fund 80 - Community Services	\$ -	\$ -	0.00%
<b>Total Fd &amp; Community Service Revenues</b>	<b>\$ 550,636.00</b>	<b>\$ 550,636.00</b>	<b>0.00%</b>

<b>Total Revenues</b>	<b>\$ 47,149,427.00</b>	<b>\$ 47,207,989.00</b>	<b>0.12%</b>
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**SCHOOL DISTRICT OF NEW GLARUS  
PROPOSED EXPENDITURES  
October 11, 2021**

<b>GENERAL FUND - 10</b>			
<b>Instruction</b>	ANNUAL MTG BUDGET EXPENDITURES 2021-2022	ORIGINAL BUDGET EXPENDITURES 2021-2022	% Incr/Decr FROM ANNUAL MTG
Undifferentiated Curriculum	\$ 2,626,933.00	\$ 2,482,983.00	-5.48%
Regular Curriculum	\$ 3,009,284.00	\$ 3,077,092.00	2.25%
Vocational Curriculum	\$ 344,231.00	\$ 351,026.00	1.97%
Physical Curriculum	\$ 266,792.00	\$ 266,230.00	-0.21%
Co-Curricular Activity	\$ 201,480.00	\$ 201,480.00	0.00%
Special Curriculum	\$ 6,500.00	\$ 6,500.00	0.00%
<b>Total Instruction</b>	<b>\$ 6,455,220.00</b>	<b>\$ 6,385,311.00</b>	<b>-1.08%</b>
<b>Support Services</b>			
Pupil Services	\$ 241,895.00	\$ 281,267.00	16.28%
Instructional Services	\$ 702,011.00	\$ 575,120.00	-18.08%
General Operations	\$ 360,020.00	\$ 366,770.00	1.87%
School Building Operations	\$ 732,188.00	\$ 749,133.00	2.31%
Business Services	\$ 229,723.00	\$ 212,723.00	-7.40%
Building Operations	\$ 675,222.00	\$ 684,478.00	1.37%
Maintenance	\$ 276,093.00	\$ 276,093.00	0.00%
Capital Maintenance Projects (Facilities)	\$ 190,000.00	\$ 190,000.00	0.00%
Pupil Transportation	\$ 271,153.00	\$ 262,408.00	-3.23%
Central Services	\$ 75,706.00	\$ 75,706.00	0.00%
Insurance	\$ 128,847.00	\$ 128,847.00	0.00%
Debt Services	\$ 97,073.00	\$ 97,073.00	0.00%
Other Support Services (Tech)	\$ 314,625.00	\$ 356,785.00	13.40%
<b>Total Support Services</b>	<b>\$ 4,294,556.00</b>	<b>\$ 4,256,403.00</b>	<b>-0.89%</b>
<b>Non-Program Transactions</b>			
Operating Transfers to another Fund	\$ 1,245,448.00	\$ 1,257,713.00	0.98%
General Tuition/Non-Open enrollment	\$ 20,000.00	\$ 20,000.00	0.00%
Co-Curricular Cooperative Programs	\$ 61,300.00	\$ 61,300.00	0.00%
General Tuition/Open Enrollment	\$ 302,058.00	\$ 378,096.00	25.17%
Other Non-Program Transactions	\$ 100.00	\$ 100.00	0.00%
<b>Total Non-Program Transactions</b>	<b>\$ 1,628,906.00</b>	<b>\$ 1,717,209.00</b>	<b>5.42%</b>
<b>TOTAL GENERAL FUNDS</b>	<b>\$ 12,378,682.00</b>	<b>\$ 12,358,923.00</b>	<b>-0.16%</b>
<b>SPECIAL PROJECTS FUNDS - 21 &amp; 27</b>			
Fund 21 - Special Revenue Fund	\$ 190,000.00	\$ 190,000.00	0.00%
Fund 27 - Special Education Grants	\$ 199,621.00	\$ 274,129.00	37.32%
Fund 27 - Special Education Regular	\$ 1,698,489.00	\$ 1,710,754.00	0.72%
<b>TOTAL SPECIAL PROJECTS FUNDS</b>	<b>\$ 2,088,110.00</b>	<b>\$ 2,174,883.00</b>	<b>4.16%</b>
<b>DEBT SERVICE FUNDS &amp; OTHER CAPITAL DEBT - 39, 46 &amp; 49</b>			
Fund 39 - Referendum Approved Debt	\$ 31,517,710.00	\$ 31,531,316.00	0.04%
Fund 46 - Long Term Cap Maint Trust Fund	\$ -	\$ -	0.00%
Fund 49 - Construction Fund	\$ 4,663,190.00	\$ 4,663,190.00	0.00%
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>\$ 36,180,900.00</b>	<b>\$ 36,194,506.00</b>	<b>0.04%</b>
<b>FOOD &amp; COMMUNITY SERVICE FUNDS - 50 &amp; 80</b>			
Fund 50 - Food Service	\$ 532,520.00	\$ 532,520.00	0.00%
Fund 80 - Community Service	\$ -	\$ 2,000.00	#DIV/0!
<b>TOTAL FOOD &amp; COM. SRV. FUNDS</b>	<b>\$ 532,520.00</b>	<b>\$ 534,520.00</b>	<b>0.38%</b>
<b>TOTAL EXPENDITURES-ALL FUNDS</b>	<b>\$ 51,180,212.00</b>	<b>\$ 51,262,832.00</b>	<b>0.16%</b>

**DEPARTMENT OF PUBLIC INSTRUCTION  
2021-22 REVENUE LIMIT WORKSHEET**

<b>DISTRICT:</b>	New Glarus	3934
<b>DATA AS OF 10/06/2021, 7:30AM</b>		
<b>Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 20-21 Revenue Limit</b>		
2020-21 General Aid Certification (20-21 Line 12A, src 621)	+	6,440,612
2020-21 Computer Aid Received (20-21 Line 12C, Src 691)	+	6,716
2020-21 Hi Pov Aid (20-21 Line 12B, Src 628)	+	0
2020-21 Aid for Exempt Personal Property (20-21 Line 12D, Src 691)	+	33,637
2020-21 Fnd 10 Levy Cert (20-21 Line 14A, Levy 10 Src 211)	+	3,772,208
2020-21 Fnd 38 Levy Cert (20-21 Line 14B, Levy 38 Src 211)	+	0
2020-21 Fnd 41 Levy Cert (20-21 Line 14C, Levy 41 Src 211)	+	0
2020-21 Aid Penalty for Over Levy (20-21 FINAL Rev Lim, May 2021)	-	0
2020-21 Total Levy for All Levied Non-Recurring Exemptions*	-	3,685
<b>NET 2021-22 Base Revenue Built from 2020-21 Data (Line 1)</b>	=	<b>10,249,488</b>
*For the 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)		
<b>September &amp; Summer FTE Membership Averages</b>		
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.		
<b>Line 2: Base Avg:((18+.4ss)+(19+.4ss)+(20+.4ss)) / 3 =</b>		<b>911</b>
	<b>2018</b>	<b>2019</b>
Summer FTE:	45	47
% (40,40,40)	18	19
Sept FTE:	883	906
New ICS - Independent	0.0	0
Charter Schools FTE		
Total FTE	901	925
		<b>2020</b>
		<b>2021</b>
Summer FTE:	47	16
% (40,40,40)	19	6
Sept FTE:	906	901
New ICS - Independent	0	0
Charter Schools FTE		
Total FTE	925	907
<b>Line 6: Curr Avg:((19+.4ss)+(20+.4ss)+(21+.4ss)) / 3 =</b>		<b>906</b>
	<b>2019</b>	<b>2020</b>
Summer FTE:	47	16
% (40,40,40)	19	6
Sept FTE:	906	901
New ICS - Independent	0	0
Charter Schools FTE		
Total FTE	925	907
The Line 6 "Current Average" shown above is used for Revenue Limits. The average used for Per Pupil Aid does not include "New ICS - Independent Charter Schools FTE." The PPA average appears below after data is entered for 2021:		
		<b>906</b>
<b>Line 10B: Declining Enrollment Exemption =</b>		<b>56,254</b>
Average FTE Loss (Line 2 - Line 6, if > 0)		5
	X 1.00	= 5
<b>X (Line 5, Maximum 2020-2021 Revenue per Memb) =</b>		<b>11,250.81</b>
<b>Non-Recurring Exemption Amount:</b>		<b>56,254</b>
<b>Fall 2021 Property Values</b>		
2021 TIF-Out Tax Apportionment Equalized Valuation(estimate until Oct, 2021)		588,158,371
CELL COLOR KEY: Auto-Calc    DPI Data    District-Entered		
Worksheet is available at: <a href="http://dpi.wi.gov/sfs/limits/worksheets/revenue">http://dpi.wi.gov/sfs/limits/worksheets/revenue</a>		
Calculation Revised: 8/5/2020. Rounding in Total FTE buckets.		

<b>2021-2022 Revenue Limit Worksheet</b>		
1. 2021-22 Base Revenue (Funds 10, 38, 41)	(from left)	10,249,488
2. Base Sept Membership Avg (2018+.4ss, 2019+.4ss, 2020+.4ss)/3	(from left)	911
3. 2021-22 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	11,250.81
4. 2021-22 Per Member Change (A+B)		0.00
2021-22 Low Revenue Ceiling per s.121.905(1):	10,000.00	
A. Allowed Per-Member Change for 21-22	0.00	
B. Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	0.00	
C. Value of the CCDEB (21-22 DPI Computed-CCDEB Dists only)	0.00	
5. 2021-22 Maximum Revenue / Member (Ln 3 + Ln 4)		11,250.81
6. Current Membership Avg (2019+.4ss, 2020+.4ss, 2021+.4ss)/3	(from left)	906
7. 2021-22 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	10,249,488
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	10,193,234	
B. Hold Harmless Non-Recurring Exemption	56,254	
8. Total 2021-22 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 (2019-20 to 2020-21)	0	
E. Recurring Referenda to Exceed (If 2021-22 is first year)	0	
9. 2021-22 Limit with Recurring Exemptions (Ln 7 + Ln 8)		10,249,488
10. Total 2021-22 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		61,769
A. Non-Recurring Referenda to Exceed 2021-22 Limit	0	
B. Declining Enrollment Exemption for 2021-22 (from left)	56,254	
C. Energy Efficiency Net Exemption for 2021-22 (see pg 4 for details)	0	
D. Adjustment for Refunded or Rescinded Taxes, 2021-22	0	
E. Prior Year Open Enrollment (uncounted pupil[s])	5,515	6
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
G. Other Adjustments (Fund 39 Bal Transfer)	0	
H. WPCP and RPCP Private School Voucher Aid Deduction	0	
I. SNSP Private School Voucher Aid Deduction	0	
11. 2021-22 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		10,311,257
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		33,498
A. 2021-22 <b>OCTOBER 15 CERT OF GENERAL AID</b>	0	
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>DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.</b>		
<b>13. Allowable Limited Revenue: (Line 11 - Line 12)</b>		<b>10,277,759</b>
(10, 38, 41 Levies)		
<b>14. Total Limited Revenue To Be Used (A+B+C)</b>	<b>Not &gt;line 13</b>	<b>0</b>
<b>Entries Required Below:</b> Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211	0	(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)
<b>15. Total Revenue from Other Levies (A+B+C+D)</b>		<b>2,501,159</b>
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	2,501,159	
B. Community Services (Fund 80 Src 211)	0	(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)
<b>16. Total Fall, 2021 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)</b>		<b>2,501,159</b>
Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.00425253
<b>Districts are responsible for the integrity of their revenue limit data &amp; computation. Data appearing here reflects information submitted to DPI and is unaudited.</b>		

- III. **TIF Meeting Update**
- IV. **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.