

AGENDA

**SCHOOL DISTRICT OF NEW GLARUS
REGULAR SCHOOL BOARD MEETING**

MONDAY, OCTOBER 10, 2022

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

**HTTPS://US02WEB.ZOOM.US/J/89940453399?PWD=UWTMTFNZBZA2QNDQAE
U0WTZXMKZSUT09 BY PHONE USING 1-646-568-7788 MEETING ID 899 4045**

3399 & PASSWORD 054650

1701 2ND STREET

NEW GLARUS, WISCONSIN 53574

7:15 PM

- I. **CALL TO ORDER**
 - A. Agenda Published
 - B. Roll Call
 - C. Approval of Agenda and Revisions
- II. **INTRODUCTIONS-PRESENTATIONS**
 - A. 2021-22 State Assessment Results

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2021-22 State Test Results

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Board Meeting Presentation 10/10/22



Agenda

- Grades 3-8 Forward Exam
- Grades 9-10 ACT Aspire Exam
- Grade 11 ACT
- Summary

State Test Results - Forward Exam:

Forward Exam - Grades 3-8

- 55.4% Prof/Adv in ELA in New Glarus
 - 37.0% Statewide Average
- 60.6% Prof/Adv in Math in NG
 - 39.2% Statewide Average
- 2nd compared to Dane County Schools in ELA (Middleton was first with 58.1% Prof/Adv)
- 2nd compared to Dane County Schools in Math (Waunakee was first with 63.2% Prof/Adv)
- 1st compared to Green County Schools in ELA and Math

State Test Results - ACT Aspire:

ACT Aspire Exam - Grades 9&10

- 57.0% Prof/Adv in ELA in New Glarus
 - 35.6% Statewide Average
- 62.6% Prof/Adv in Math
 - 33.2% Statewide Average
- 2nd compared to Dane County Schools in ELA (Wis Heights was 1st with 61.5%)
- 2nd compared to Dane County Schools in Math (Wis Heights was 1st with 63.5%)
- 1st compared to Green County Schools in ELA and Math

State Test Results - ACT:

ACT Exam - Grade 11

- 39.5% Prof/Adv in ELA
 - 35.0% Statewide Average
- 35.5% Prof/Adv in Math
 - 27.0% Statewide Average
- 14th compared to Dane County Schools in ELA
- 2nd compared to Green County Schools in ELA (Brodhead was 1st with 40.6%)
- 6th compared to Dane County Schools in Math
- 1st compared to Green County Schools in Math

Summary & Next Steps

- Very strong state test results
- Back to pre-pandemic levels or higher (not seeing learning loss that other 7 schools and districts are)
- Will dive deeper into the data, analyze it and continue to use it to improve
- District and School Report Cards will be released publicly on November 15th. Based on these assessment results, we anticipate strong Report Card scores.

III. **PUBLIC COMMENT PERIOD**

IV. **APPROVAL OF CONSENT AGENDA**

A. Item(s) To Be Removed From Consent Agenda

1. Board Minutes

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SCHOOL DISTRICT OF NEW GLARUS DISCUSSION AND REGULAR SCHOOL BOARD MEETING

Monday, September 26, 2022

CALL TO ORDER

The meeting was called to order at 7:18 p.m. by Board President, Bill Oemichen. The agenda was posted at the New Glarus Elementary School, New Glarus Middle School, New Glarus High School, Bank of New Glarus, New Glarus Post Office, State Bank of Cross Plains – New Glarus Branch, Woodford State Bank – New Glarus Branch, and the District Website.

ROLL CALL

Present: Bill Oemichen, Larry Stuessy, Travis Zimmerman, Corrine Hendrickson, Cari Ann Muggenburg, Ron Roesslein, and Casey Umhoefer.

APPROVAL OF AGENDA AND REVISIONS

Motion by Larry Stuessy to approve the agenda as presented. Second by Cari Ann Muggenburg. Motion carried 6-0.

INTRODUCTIONS –PRESENTATIONS

New Staff Introductions

New staff members Sadie Driscoll, HS Math, Rychia Bosman, HS Science, and Cassidy Colby, HS Science were introduced to the Board.

4K-8 Homework

Dr. Eicher presented information to the Board about the homework program followed in the elementary and middle schools.

PUBLIC COMMENT PERIOD

Brooke Skidmore and Brandon Legler from Growing Tree Childcare requested to speak to the Board about Discussion and Possible Action Item D, Revise the School Transportation Policy to Expand Pickup and Drop Off Zones in the Village of New Glarus Beyond the Current Hazardous Zones. Board President, Bill Oemichen asked them to speak during the board's discussion of that agenda item.

APPROVAL CONSENT AGENDA

ITEM(S) TO BE REMOVED FROM CONSENT AGENDA

1. BOARD MINUTES & CLOSED SESSION MINUTES
2. APPROVAL OF BILLS
3. TREASURER'S REPORT
4. STAFFING REPORT
5. DONATIONS

Motion by Larry Stuessy to approve the Consent Agenda as presented. Second by Casey Umhoefer. Motion carried 7-0.

COMMITTEE UPDATES

POLICY, COMMUNICATION & ADVOCACY; Did not meet.

HANDBOOK AND PERSONNEL; Did not meet.

BUDGET; Met. Discussed lowering the mill (tax) rate and reviewed the current referendum projects budget.

CURRICULUM, SPORTS & CO-CURRICULAR; Met. Discussed a recommendation from the Administration to dissolve the football co-op with Monticello, and the application for football conference realignment.

FACILITIES, TRANSPORTATION, AND TECHNOLOGY; Met. Discussed a recommendation to revise the school transportation policy to expand pickup and drop off zones in the village of New Glarus Beyond the current hazardous zones. The Committee then convened into closed session to negotiate access point connections for the 4K-2 Primary School.

DISCUSSION AND POSSIBLE ACTION ITEMS

A. Consider Dissolving Football – Co-op with Monticello

The Board discussed dissolving the football co-op with Monticello after the 2023 season by recommendation from the Administration.

Motion by Cari Ann Muggenburg, Curriculum, Sports, and Co-Curricular Committee Chair to approve dissolving the football co-op with Monticello as presented. Motion carried 6-0-1.

Travis Zimmerman abstained.

B. Application for Football Conference Realignment

The Administration discussed next steps after dissolving the football co-op which includes an application for football conference realignment.

C. Board Communication procedures With the Public

The Board continued their discussion regarding board communication procedures with the public. Dr. Thayer reviewed information recently placed on the school website.

Motion by Travis Zimmerman to have one single group email address available on the school website for community members to use for contacting board members. Second by Ron Roesslein. Motion failed 3-4 with a roll call vote.

Bill Oemichen, No, Larry Stuessy, No, Travis Zimmerman, Aye, Corrine Hendrickson, No, Cari Ann Muggenburg, Aye, Casey Umhoefer, No, Ron Roesslein, Aye.

D. Revise the School Transportation Policy to Expand Pickup and Drop Off Zones in the Village of New Glarus Beyond the Current Hazardous Zones

Board President, Bill Oemichen invited Brook Skidmore of the Growing Tree Childcare Center to speak about her request for transportation of regulated childcare programs in New

Glarus. The Board discussed the request.

Motion by Corrine Hendrickson to approve providing transportation to the remaining regulated childcare programs with the contingency that accommodating this request can be done without causing provable undue burden on the school district. Second by Larry Stuessy.

Board members continued their discussion of this item prior to putting it to a vote.

Motion by Cari Ann Muggenburg to table the motion in favor of giving the Administration time to gather information. Second by Corrine Hendrickson. Motion carried 6-0-1.

Abstained: Casey Umhoefer

E. Resignations

1. Anthony Edge – MS Boys Basketball Coach

The Administration reviewed the resignation of Anthony Edge – MS Boys Basketball Coach.

Motion by Larry Stuessy to approve the resignation of Anthony Edge – MS Boys Basketball Coach as presented. Second by Cari Ann Muggenburg. Motion carried 7-0.

F. New Hires

1. Richard Heimann – Bus Driver

The Administration recommended hiring Richard Heimann as Bus Driver.

Motion by Larry Stuessy to approve the hiring of Richard Heimann as Bus Driver as presented. Second by Cari Ann Muggenburg. Motion carried 7-0.

DISCUSSION ITEMS

A. 2022-23 Budget – Consider Lowering Mill (Tax) Rate

The Board discussed lowering the mill (tax) rate. Discussion will continue at the next Board meeting.

FUTURE SCHOOL BOARD AND COMMITTEE MEETINGS.

- October 10, 2022 – Discussion and Regular Board Meeting – 7:15 p.m.
- October 24, 2022 – Discussion and Regular Board Meeting – 7:15 p.m.

CLOSED SESSION

The Board will entertain a motion to convene into closed session pursuant to s.19.85 (1) (d) and/or (e) as appropriate to, 1. Negotiate access point connections for the 4K-2 Primary School. 2. Review crime prevention information and documents. The Board may take action in closed session, if necessary and appropriate. Thereafter, the Board will entertain a motion to reconvene into open session. The Board may take further action that is necessary and appropriate. The Board will then entertain a motion to adjourn.

Motion by Larry Stuessy to move into closed session at 9:19 p.m. Second by Cari Ann Muggenburg. Motion carried 7-0 with a roll call vote.

Bill Oemichen, Aye, Larry Stuessy, Aye, Travis Zimmerman, Aye, Corrine Hendrickson, Aye, Cari Ann

Muggenburg, Aye, Casey Umhoefer, Aye, Ron Roesslein, Aye.

Motion by Larry Stuessy to move back into open session at 9:53 p.m. Second by Casey Umhoefer.
Motion carried 7-0.

Motion by Facilities, Transportation, and Technology Committee Chair, Bill Oemichen to direct the Administration to inform the Village that we seek to proceed with a second access point for the primary school at 8th Street and 11th Avenue as a public street, built to village street standards, and we intend to ask the Village to dedicate it to the public once built. Motion passed 7-0.

ADJOURN

Motion by Larry Stuessy to adjourn the meeting at 9:57 p.m. Second by Cari Ann Muggenburg.
Motion carried 7-0.

Respectfully submitted by Corrine Hendrickson/Kris Anderson

CHECK NUMBER	VENDOR	CHECK DATE	INVOICE NUMBER	INVOICE DESCRIPTION	INVOICE/CHECK AMOUNT
63969	BYRD, JAMES	09/26/2022	09/26 JV F	ATHL OFFL	60.00
Totals for 63969					60.00
63970	BYRD, JON	09/26/2022	09/26 JV F	ATHL OFFL	52.50
Totals for 63970					52.50
63971	HUPPERT, TODD	09/26/2022	09/26 JV F	ATHL OFFL	55.00
Totals for 63971					55.00
63972	KRAUS, GARY	09/26/2022	09/26 JV F	ATHL OFFL	60.00
Totals for 63972					60.00
63973	VANCE, MARK	09/29/2022	9/29 V VB	ATHL OFFL	80.00
		09/29/2022	9/29 JV VB	ATHL OFFL	50.00
Totals for 63973					130.00
63974	WUNSCHHEL, CONNIE	09/29/2022	9/29 JV V	ATHL OFFL	50.00
		09/29/2022	9/29 V VB	ATHL OFFL	80.00
Totals for 63974					130.00
63975	BUSSE, ERIC	09/30/2022	09/30 VFB	ATHL OFFL	100.00
Totals for 63975					100.00
63976	DOYEN, SETH	09/30/2022	09/30 VFB	ATHL OFFL	100.00
Totals for 63976					100.00
63977	NICHOLSON, CHRISTOPHER	09/30/2022	09/30 VFB	ATHL OFFL	100.00
Totals for 63977					100.00
63978	SINKULA, BRUCE	09/30/2022	09/30 VFB	ATHL OFFL	100.00
Totals for 63978					100.00
63979	SKEMP, GREGORY	09/30/2022	09/30 VFB	ATHL OFFL	100.00
Totals for 63979					100.00
63980	REAR, VAN	10/03/2022	10/03 MS V	MS ATHL OFFL	67.50
Totals for 63980					67.50
63981	REDFEARN, BAILEY	10/03/2022	10/03 MS V	MS ATHL OFFL	75.00
Totals for 63981					75.00
63982	REAR, VAN	10/04/2022	10/06/ - M	ATHL OFFL	67.50
Totals for 63982					67.50
63983	REDFEARN, BAILEY	10/04/2022	10/06/ - M	ATHL OFFL	75.00
Totals for 63983					75.00
63984	REYNOLDS, MICKEY	10/04/2022	10/04/ - V	ATHL OFFL	80.00
		10/04/2022	10/04/ - J	ATHL OFFL	50.00
Totals for 63984					130.00
63985	AUTO VALUE NEW GLARUS	10/05/2022	709026387	BUS SUPPLIES	17.99
		10/05/2022	709026386	BUS SUPPLIES	77.12
		10/05/2022	709026678	DEF BUS SUPPLIES	58.36
		10/05/2022	709026385	BUS SUPPLIES	7.18
Totals for 63985					160.65

CHECK NUMBER	VENDOR	CHECK DATE	INVOICE NUMBER	INVOICE DESCRIPTION	INVOICE/CHECK AMOUNT
63986	BADGER STATE PROPANE	10/05/2022	67015	PROPANE	431.82
		10/05/2022	67016	PROPANE	359.85
				Totals for 63986	791.67
63987	BADGER SPORTING GOODS CO INC	10/05/2022	AAR009988-	MS HATS	800.00
				Totals for 63987	800.00
63988	BADGER WELDING SUPPLIES INC	10/05/2022	DM12551	CYLINDER LEASE	142.02
				Totals for 63988	142.02
63989	BANDT COMMUNICATIONS INC.	10/05/2022	212642	RADIOS	1,585.93
				Totals for 63989	1,585.93
63990	BLANCHARDVILLE COOPERATIVE OIL ASSO	10/05/2022	AUG 2022	FUEL	15.17
				Totals for 63990	15.17
63991	BLUUM OF MINNESOTA, LLC	10/05/2022	879207	See quote #235394 - SBID Stylus	98.69
				Totals for 63991	98.69
63992	BRENDAS BLUMENLADEN	10/05/2022	17171	FLORAL ARRG	57.00
				Totals for 63992	57.00
63993	BUEHLER NTERIORS LLC	10/05/2022	11745	COUNTERTOPS	585.00
				Totals for 63993	585.00
63994	CARNES, CHARLIE	10/05/2022	FS REFUND	FS REFUND	20.25
				Totals for 63994	20.25
63995	CASSIS, MAX	10/05/2022	SEPT 2022	STIPEND	13.73
				Totals for 63995	13.73
63996	CESA 2	10/05/2022	12735	EVALUATION SERVICES	1,100.00
		10/05/2022	12791	SPEECH SERV	6,570.00
		10/05/2022	12923	OT EVALUATION SERVICES	810.00
		10/05/2022	12889	DHH SERVICES	10,570.00
				Totals for 63996	19,050.00
63997	CESA 5	10/05/2022	2300430	MENTORING SERVICES	1,625.00
				Totals for 63997	1,625.00
63998	CESA 6	10/05/2022	51233	ADAPT ANNUAL FEE	1,553.93
				Totals for 63998	1,553.93
63999	CHILDREN'S HEALTH MARKET	10/05/2022	44157	4/5 HEALTH MATERIALS	1,552.50
				Totals for 63999	1,552.50
64000	CLARK ELECTRIC	10/05/2022	8435	RPR AC BREAKER	126.16
		10/05/2022	8462	LAMPS	621.60
				Totals for 64000	747.76
64001	DESIGN LINE INC	10/05/2022	0125	BARS	510.00
				Totals for 64001	510.00
64002	ELKINS, ALEX	10/05/2022	FS REFUND	FS REFUND	113.74
				Totals for 64002	113.74

CHECK NUMBER	VENDOR	CHECK DATE	INVOICE NUMBER	INVOICE DESCRIPTION	INVOICE/CHECK AMOUNT
64003	EMPLOYEE BENEFITS CORPORATION	10/05/2022	3766575	MONTHLY FEES	458.50
				Totals for 64003	458.50
64004	ENVIRONMENTAL MANAGEMEMNT CONSULTIN	10/05/2022	13241	ANNUAL RENEWAL	2,600.00
				Totals for 64004	2,600.00
64005	HANSEN, RUTH	10/05/2022	FS REFUND	FS REFUND	26.65
				Totals for 64005	26.65
64006	HAVENS TREE CARE	10/05/2022	1195	TREE PRUNING	1,300.00
		10/05/2022	1188	TREE REMOVAL	1,750.00
				Totals for 64006	3,050.00
64007	HUDDLE HUTS	10/05/2022	1563	CC HUT	1,144.00
				Totals for 64007	1,144.00
64008	INFOSEC	10/05/2022	63902	IQ SERVICES	1,816.00
				Totals for 64008	1,816.00
64009	JUDD, STEVEN	10/05/2022	FS REFUND	FS REFUND	114.16
				Totals for 64009	114.16
64010	LIEGEL, BARBARA	10/05/2022	FS REFUND	FS REFUND	89.75
				Totals for 64010	89.75
64011	LYNCH, KRISTEN	10/05/2022	FS REFUND	FS REFUND	26.00
				Totals for 64011	26.00
64012	MARTINSON, ALETA	10/05/2022	Aug 2022	mileage	91.25
				Totals for 64012	91.25
64013	MASSON, PATRICK	10/05/2022	FS REFUND	FS REFUND	67.70
				Totals for 64013	67.70
64014	MID-AMERICAN RESEARCH CHEMICAL CORP	10/05/2022	0770731	custodial supplies	117.37
				Totals for 64014	117.37
64015	MITCHELL, LAURA	10/05/2022	Sept 2022	mums	29.98
				Totals for 64015	29.98
64016	MONONA PLUMBING AND FIREPROTECTION	10/05/2022	2207893	HS KITCHEN REPAIR	1,275.57
				Totals for 64016	1,275.57
64017	MONROE ENGRAVING	10/05/2022	39716	BB PLAQUE	54.72
				Totals for 64017	54.72
64018	MONROE SCHOOL DISTRICT	10/05/2022	09/14/2022	BALANCE OWED VB INVITE	25.00
				Totals for 64018	25.00
64019	MONSON SEPTIC & PORTABLE RESTROOMS	10/05/2022	24724	PORTABLE RESTROOM RENTAL	425.00
		10/05/2022	24970	PORTABLE RESTROOM	650.00
				Totals for 64019	1,075.00
64020	NAVIGATE 360	10/05/2022	76983	SUBSCRIPTION/TRAINING SERVICES	3,715.00
				Totals for 64020	3,715.00

CHECK NUMBER	VENDOR	CHECK DATE	INVOICE NUMBER	INVOICE DESCRIPTION	INVOICE/CHECK AMOUNT
64021	NEW LIFE PRESS	10/05/2022	11891	KNIGHT Cards	125.49
				Totals for 64021	125.49
64022	PORTA PHONE CO	10/05/2022	22PP5234	MICROPHONE	98.07
		10/05/2022	22PP5699	REPAIR OF DIGITAL BOARD	57.71
				Totals for 64022	155.78
64023	POSTER COMPLIANCE CENTER	10/05/2022	339774-S1J	POSTER COMPLIANCE	215.87
				Totals for 64023	215.87
64024	NEW GLARUS POST OFFICE	10/05/2022	PERMIT 36	MAIL PERMIT	275.00
				Totals for 64024	275.00
64025	PREMIER BLEACHER REPAIR, INC	10/05/2022	122608	BLEACHER INSPECTIONS/MAINTENANCE	1,450.00
				Totals for 64025	1,450.00
64026	PROFESSIONAL PEST CONTROL, INC	10/05/2022	588554	Pest Control Services	53.00
		10/05/2022	583194	GS PEST SERV	53.00
				Totals for 64026	106.00
64027	RHYME BUSINESS PRODUCTS - LEASE	10/05/2022	32502722	SEPT COPIER LEASE	1,344.15
				Totals for 64027	1,344.15
64028	ROCKET INDUSTRIAL	10/05/2022	294.00	CUSTODIAL SUPPLIES	294.00
				Totals for 64028	294.00
64029	SIEGENTHALER, BRIAN	10/05/2022	FS REFUND	FS REFUND	49.85
				Totals for 64029	49.85
64030	SUGAR RIVER POWER CENTER	10/05/2022	AUG/SEPT 2	LAWN MOWER SUPPLIES	213.46
				Totals for 64030	213.46
64031	TAHER, INC.	10/05/2022	62943	SEPTEMBER SERVICES	61,990.67
		10/05/2022	62677	AUGUST SERV	13,189.34
				Totals for 64031	75,180.01
64032	TDS TELECOM	10/05/2022	SEPT 2022	SEPT SERV	144.20
				Totals for 64032	144.20
64033	TETNER, GINA	10/05/2022	FS REFUND	FS REFUND	32.70
				Totals for 64033	32.70
64034	TRAFFIC ANALYSIS & DESIGN, INC	10/05/2022	13740	TRAFFIC STUDY	8,414.00
				Totals for 64034	8,414.00
64035	TROUVAILLE COFFEE CO.	10/05/2022	SEPT 2022	STAFF APPRECIATION	604.50
				Totals for 64035	604.50
64036	UNITED RENTALS	10/05/2022	209685786-	LIFT RENTAL	629.26
				Totals for 64036	629.26
64037	VIKING HARDWARE - TRUE VALUE	10/05/2022	JULY/AUG	Kitchen supplies	48.51
				Totals for 64037	48.51
64038	VILLAGE OF NEW GLARUS	10/05/2022	SEPT 29 20	LEGAL FEE	120.00

<u>CHECK NUMBER</u>	<u>VENDOR</u>	<u>CHECK DATE</u>	<u>INVOICE NUMBER</u>	<u>INVOICE DESCRIPTION</u>	<u>INVOICE/CHECK AMOUNT</u>
64038	VILLAGE OF NEW GLARUS	10/05/2022	SEPT 2022	STRAND ENGINEERING	4,682.51
				Totals for 64038	4,802.51
64039	VIRCO MFG CORPORATION	10/05/2022	91992901	CHAIRS FOR KGN/1ST GRADE	3,276.00
		10/05/2022	91997709	MS TABLES	3,885.92
				Totals for 64039	7,161.92
64040	WAY, STEPHANIE	10/05/2022	SEPT 2022	MILEAGE	81.25
				Totals for 64040	81.25
64041	WEEDEN, SHANNON	10/05/2022	FS REFUND	FS REFUND	97.15
				Totals for 64041	97.15
64042	WE ENERGIES	10/05/2022	GS SEPT 20	SEPTEMBER SERVICES	1,485.54
		10/05/2022	HS/MS SEPT	SEPTEMBER SERVICES	934.83
				Totals for 64042	2,420.37
64043	WINTERFELL ACRES	10/05/2022	1828	VEGETABLES	158.50
		10/05/2022	1820	VEGETABLES	193.65
				Totals for 64043	352.15
64044	YODELAY	10/05/2022	0408222202	YOGURT	145.20
				Totals for 64044	145.20
64045	ZERSEN FLOORING, INC	10/05/2022	SEPT 2022	CARPET TILES/ADHESIVE	100.50
				Totals for 64045	100.50
				Totals for checks	151,046.02

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
10	GENERAL FUND	0.00	0.00	38,832.49	38,832.49
27	SPECIAL EDUCATION FUND	0.00	0.00	20,779.98	20,779.98
49	OTHER CAPITAL PROJECTS FUND	0.00	0.00	13,216.51	13,216.51
50	FOOD SERVICE FUND	637.95	0.00	76,504.09	77,142.04
80	COMMUNITY SERVICE FUND	0.00	0.00	1,075.00	1,075.00
***	Fund Summary Totals ***	637.95	0.00	150,408.07	151,046.02

***** End of report *****

**SCHOOL DISTRICT OF NEW GLARUS
PURCHASING CARD ACTIVITY
AUGUST 31, 2022**

VENDOR	DESCRIPTION	AMOUNT
EMC INSURANCE COMPANIES	DISTRICT INSURANCE	10,000.00
NEW GLARUS	HS/MS JULY SERV	6,349.60
NEW GLARUS	GS JULY SERV	6,258.85
OFFICEMAX/DEPOT 6869	STUDENT SCHOOL SUPPLIES	3,954.41
SOLUTION TREE INC	books for staff book study	3,083.90
PST*ARCHIVESOCIAL	social media archiving service	2,988.00
FOLLETT SCHOOL SOLUTIONS	Books	2,788.38
BIOZONE CORPORATION	AP Bio Workbooks	2,521.24
MUSIC THEATRE INTL	Musical Rights	2,430.00
MCGRAW-HILL HIGHER ED	Medical Terminology Textbooks	2,073.37
OFFICEMAX/DEPOT 6869	Student Supplies	1,960.86
LEXIA LEARNING SYS LLC	READING INTERVENTION PROGRAM	1,950.00
DBC*BLICK ART MATERIAL	supplies for year start	1,777.61
NEW GLARUS	MS JULY SERV	1,775.83
AMZN MKTP US*DC2I44O93 AM	Laptop chargers/(4) digital signage tvs	1,740.85
QUAVERED	Quaver Curriculum	1,680.00
RBS ACTIVE* NEW GLARUS	Rbs Tshirt Order	1,447.28
EASycANVASPRINTS.COM	NEW PRINTS FOR FRONT HALLWAY	1,276.05
HYATT REGENCY MINNEAPOLI	PLC Conference	1,172.28
AMZN MKTP US*400246643	(3) Student Chromebooks	1,137.00
NORTH AM MECHANICAL	HVAC REPAIRS	1,117.37
RBS ACTIVEWEAR AND THUNDE	EE APPAREL	930.97
AMZN MKTP US*F52UA2B13	Misc. school supplies	798.29
HYATT REGENCY MINNEAPOLI	Hotel For PLC Conference	783.36
HYATT REGENCY MINNEAPOLI	Hotel For PLC Conference	783.36
HYATT REGENCY MINNEAPOLI	Hotel For PLC Conference	783.36
HYATT REGENCY MINNEAPOLI	Hotel For PLC Conference	783.36
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HYATT REGENCY MINNEAPOLI	Hotel For PLC Conference	783.36
HYATT REGENCY MINNEAPOLI	Hotel For PLC Conference	783.36
HYATT REGENCY MINNEAPOLI	Hotel For PLC Conference	783.36
HYATT REGENCY MINNEAPOLI	PLC Conference LODGING	783.36
HYATT REGENCY MINNEAPOLI	PLC Conference LODGING	783.36
HYATT REGENCY MINNEAPOLI	PLC Conference LODGING	783.36
HYATT REGENCY MINNEAPOLI	PLC Conference LODGING	783.36
HYATT REGENCY MINNEAPOLI	PLC Conference LODGING	783.36
HYATT REGENCY MINNEAPOLI	PLC Conference LODGING	783.36
HYATT REGENCY MINNEAPOLI	PLC Conference LODGING	783.36
HYATT REGENCY MINNEAPOLI	PLC Conference LODGING	783.36
HYATT REGENCY MINNEAPOLI	PLC Conference LODGING	783.36
HYATT REGENCY MINNEAPOLI	PLC Conference LODGING	783.36
MCGRAW-HILL HIGHER ED	Med Term Books	694.20
AMZN MKTP US*625E14QM3	Chromebook audio adapters for students	683.24
ABCA	AM BASEBALL COACHES ASSOC CONFERENCE	660.00
WASTE MGMT WM EZPAY	AUG SERV 20	639.43
SOLUTION TREE INC	Soul! PD Books	632.07
AMZN MKTP US*1655X31R3	6th grade student & teacher supplies	601.90

**SCHOOL DISTRICT OF NEW GLARUS
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AWL*PEARSON EDUCATION	training for new interventionist	595.00
WWW.USNEWS-AWARDS.COM	BEST HS BANNER	580.50
AMZN MKTP US*132PE8IC3	8th-grade supplies	540.00
RBS ACTIVEWEAR AND THUNDE	clothing for volunteers	534.71
NBF*NATL BIZ FURNITURE	Book Shelf for HSO/District Office for package delive	526.11
AMZN MKTP US*LD89I5Z63	7th grade back to school supplies	519.17
CDW GOVT #CC10558	Chromebook cases	500.00
HEARTLAND GRAPHICS	T-Shirts	498.50
SAN-A-CARE	Attachments custodial equipment repair	484.68
KALAHARI RESORT - WI	Kalahari Resort Stay PBIS Conference	458.00
"KUTA SOFTWARE, LLC"	Online math software	452.59
AMZN MKTP US*AT3MN2A03	Student Supplies	431.92
AMAZON.COM*N338778Y3 AMZN	Headphones for ES	420.66
OFFICEMAX/DEPOT 6869	HSO/STAFF ROOM SUPPLIES	400.34
BADGER SPO* NEW GLARUS	coaches clothing	399.85
AMZN MKTP US*HM2KF31I3	8th-grade supplies	398.89
RFC MALL OF AMERICA RE	Food For Group- PLC Conference	392.06
BADGER POPCORN & CONCESS	FFA Concessions popcorn	384.23
J.W. PEPPER	Music for High School Choir	369.88
AMZN MKTP US*541OM2WG3	Student Supplies	369.24
ADA SPORTS AND RACKETS LL	PE Materials	360.00
AMZN MKTP US*Y680X6YL3	8th-grade supplies	356.94
AMZN MKTP US*TP6KC1Z13	classroom supplies	349.27
AMAZON.COM*J86HX2HL3 AMZN	Concessions candy	346.80
WISCONSIN SCHOOL MUSIC A	HS WSMA 346	346.00
AMZN MKTP US*0G2VZ8ZQ3	SHELVING UNITS	345.76
SAMSCLUB.COM	FFA Concessions	344.71
OFFICEMAX/DEPOT 6869	HSO/STAFF ROOM SUPPLIES	337.77
WISCONSIN SCHOOL MUSIC A	ms wsma	337.00
OFFICEMAX/DEPOT 6869	8th-grade supplies	332.00
PELLITTERI WASTE SYSTEMS	summer dumpster rental	316.50
AMZN MKTP US*TK5DG4NB3	Playground equipment	311.57
OFFICEMAX/DEPOT 6869	color paper - copier supplies	295.08
AMZN MKTP US*G13NU0M53	classroom supplies	294.22
TST* BRITS	Food for PLC group	287.31
RFC MALL OF AMERICA RE	PLC Conference Meal	284.31
J.W. PEPPER	Choir Music for Middle School	281.84
STICKER MULE	KNIGHT STICKERS	281.00
AMZN MKTP US*1V6X26MB1	extra laptop charger, dry erase, dish strainers, vinyl	279.93
KALAHARI RESORT - WI	pbis conf	279.00
AMZN MKTP US*1D1237EN3	staff birthdays	278.91
AMZN MKTP US*ED41L35S3 AM	MS PBIS welcome back items for students	277.27
AMZN MKTP US*802HA9XF3	organizers, rolling carts	274.31
AMZN MKTP US*GO4LH01Y3	6th grade student and teacher supplies	271.08
AMZN MKTP US*Z694E0N03	7th Grade Back to School Supplies	270.00
BADGER POPCORN & CONCESS	Concessions	267.50
WORKWEAR INCORPORATED	fraud	266.70

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SLP NOW MEMBERSHIP	Online materials membership for speech/language t	262.70
AMZN MKTP US*CO1NG69Q3	Conference room items	260.81
AMZN MKTP US*A81GE8B23	Staff Supplies for Baggies	255.50
SPECTRUM	AUG SERV HS/MS	253.35
NEW GLARUS	FB JULY SERV	242.60
AMZN MKTP US*7V48C46B3	Classroom Supplies	240.92
AMZN MKTP US*1Y8LO1K40	GLOVES/SUPPLIES	230.16
HYATT REGENCY MINNEAPOLI	PLC Conference for Staff	229.00
TST* BRITS	PLC Conference Meal	215.11
OFFICEMAX/DEPOT 6869	Student Supplies	211.21
OFFICEMAX/DEPOT 6869	Student Supplies	207.38
AMZN MKTP US*HP44F91R3	supplies for year start	203.73
FAIRFIELD INN SUITES	Fairfield Inn Stay for AWSA in Steven's Point	199.00
WM SUPERCENTER #847	Loveseat for room	199.00
AMZN MKTP US*LJ6154IG3	Schultuten supplies (pencils, paper, stickers, candy p	192.57
BYU CONTINUING ED2	BYU COURSE	189.00
BYU CONTINUING ED2	BYU COURSE	189.00
BYU CONTINUING ED2	BYU COURSE	189.00
SOLUTION TREE INC	PD PLC Books	188.05
OFFICEMAX/DEPOT 6869	supplies	187.81
SP BOTAS ROJERO	FRAUD	185.11
AMZN MKTP US*GL2J198N3	7th Grade Back to School Supplies	179.91
OFFICEMAX/DEPOT 6869	District Laminate Supplies	175.48
WASDA	WASSA Conference Registration	175.00
SCRIPPS SPELLING BEE	MS SPELLING BEE REGISTRATION	175.00
MUSICPLAYONLINE.COM	Music play activities	174.95
GRAVITY DEFYER SHOE	FRAUD	172.69
COSTCO WHSE#1491	fb dinner supplies	168.84
PANERA BREAD #606007 P	Food For PLC Conference	165.93
AMZN MKTP US*A455V1H13	playground equipment	165.63
DBC*BLICK ART MATERIAL	watercolor paper, masking tape, pencils	161.16
CULVERS OF NEW GLARUS	BDAY ICE CREAM TOKENS	158.25
AMZN MKTP US*SV9K107H3	start up supplies	153.11
SOLUTION TREE INC	Books from PLC Conference	153.06
WARD BRODT MUSIC	Tpt Repair 153	153.00
New Glarus Post Office	Postage	152.00
AMAZON.COM*UG8DQ0DY3	Paper Towels, Legos	151.64
AMZN MKTP US*ZQ9SI0DZ3	7th Grade Back to School Supplies	147.90
WARD BRODT MUSIC	Ligature and Reeds	146.89
PLANK ROAD PUBLISHING IN	Music k8 magazine cds and student parts	144.95
GRAMMARLY COWGMVARP	GRAMMARLY	144.00
AMAZON.COM*B04983NY3 AMZN	FFA Concessions	143.92
GEMPELER'S SUPERMAR	Summer Staff Thank You Lunch Items	143.68
TST* LAKE DELTON MONKS	Dinner at PBIS Conference in Wisconsin Dells	143.43
AMZN MKTP US*A69HA1H13	conference room conables	143.32
AMZN MKTP US*6P21O4T63	Classroom Supplies for Fifth Grade	143.31
WAL-MART #3857	Athletic Department- Soap for Laundry Room	138.64

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AMZN MKTP US*0Q69W9J83	start up supplies	138.14
SAN-A-CARE	custodial supplies	137.32
WARD BRODT MUSIC	French Horn Repair	137.00
WARD BRODT MUSIC	Flute Repair	136.00
HOESLYS MEATS	fb dinner supplies	131.80
AMZN MKTP US*PS3U51OZ3	Supplies	130.27
NAFME	Nafme Membership	130.00
WM SUPERCENTER #802	Headphones, supplies for students	128.06
WARD BRODT MUSIC	French Horn Repair	128.00
J.W. PEPPER	Concert Music	127.99
AMZN MKTP US*BD2WN6P13	2 of: DT01471 Replacement Projector Lamp	127.90
LAS PALMAS MEXICAN RESTAU	Retreat Dinner	124.78
AMZN MKTP US*NV3IM2UM3	Classroom Supplies	123.42
DBC*BLICK ART MATERIAL	art supplies	121.00
OFFICE DEPOT #147	6th grade school supplies - notebooks, pens, etc.	120.94
SP ARBOR SCIENTIFIC	Obscertainers for biology lab	120.88
CPM EDUCATIONAL PROGRAM	CALC STUDENT EBOOKS	120.00
SPECTRUM	AUG SERVICES	119.97
KRISTIS BISTRO	Lunch - Admin Team	119.17
WARD BRODT MUSIC	Fhorn Repair 119	119.00
GREAT WOLF LDG WISCONS	wbca clinic - bb lodging	117.83
GREAT WOLF LDG WISCONS	hotel room boys bb wbca clinic	117.83
USPS PO 5659000694	Postage 8/24/22	116.35
AMZN MKTP US*216CT5VL3	art supplies for 2Df	110.73
TARGET 00010603	for 6th grade school supplies but was voided	110.38
WARD BRODT MUSIC	Pep Band Flip Folders	110.00
NAT MISS RVR MSM	FFA Officer Retreat	109.65
TARGET.COM *	Ordered 10 calculators for math classroom	105.39
TARGET.COM *	Ordered 10 calculators for Math students	105.39
AMZN MKTP US*LL3IR7XR3	concessions candy	104.97
SUBWAY 29346	fb dinner	102.15
TARGET 00010603	6th grade student and teacher supplies	101.64
AMAZON.COM*AP2SY5RT3	FURNITURE - 4K	99.99
HI STEVENS POINT CONVEN	Conference hotel	99.99
WM SUPERCENTER #802	start up supplies	98.80
TARGET 00010603	PBIS Staff Welcome Gifts	97.77
TARGET 00010603	Sixth Grade Student Supplies	95.35
DELTAMATH.COM	Subscription for math website used for homework	95.00
ZOOM.US 888-799-9666	100+ Participant Fee - Zoom	94.95
WM SUPERCENTER #958	Snacks and room decor.	94.65
AMZN MKTP US*LP4MD8EE3 AM	Supplies	94.20
AMZN MKTP US*OE6UG3J93	football decals	92.78
AMZN MKTP US*T04PN9NL3	8th-grade supplies	90.78
FIVE GUYS WI 1846 QSR	PLC Conference Meal	90.70
BP#92673113RD&FRANKLIN B	PLC Conference Gas 23	89.92
AMAZON.COM*1V24C4XF1 AMZN	CONCESSIONS	88.77
New Glarus Post Office	Postage	88.00

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AMZN MKTP US*F661Q5Z93	recess cart	86.99
AMZN MKTP US*X84848OT3	3rd grade classroom supplies	85.50
WARD BRODT MUSIC	Flute Repair	85.00
BP#92673113RD&FRANKLIN B	Gas for PLC Conference	84.34
CULVERS OF TOMAH	Conference Meals	82.91
AMZN MKTP US*PD51B1IK3	start up supplies	82.90
NEW GLARUS HARDWARE	football supplies	79.63
KWIK TRIP 79400007948	Gas for PLC Conference	76.74
J.W. PEPPER	Concert Music	74.00
AMZN MKTP US*QW1DC8I13	Student Supplies	71.88
AMAZON.COM*N113V0SN3	Printer toner cartridges	70.98
CULVERS OF TOMAH	Conference Meals	70.91
TEACHERSPAYTEACHERS.COM	Classroom Supplies	70.79
WM SUPERCENTER #847	Retreat Supplies	69.61
AMZN MKTP US*HK15P0N03	Batteries for emergency flashlights in each room	68.97
AMZN MKTP US*H24CB2UP3	7th Grade Back to School Supplies	67.94
SAN-A-CARE	custodial supplies	66.02
AMZN MKTP US*131WD02Q3	Classroom Supplies	65.98
CPM EDUCATIONAL PROGRAM	CPM activity cards for Alg 1	65.66
AMAZON.COM*O09KV4IX3 AMZN	8th-grade supplies	65.04
OFFICEMAX/DEPOT 6869	STAFF ROOM SUPPLIES	63.90
FESTIVAL FOODS	Lunch Items for Summer Staff Thank You Lunch	63.00
AMAZON.COM*QM72D0QJ3	Supplies	62.60
AMZN MKTP US*Z19KE73V3	6th grade student & teacher supplies	62.57
TARGET 00021063	Sixth Grade Student Supplies	61.61
SP SITSPOTS	Sit spots	61.26
OFFICEMAX/DEPOT 6869	8th-grade supplies	60.00
OFFICEMAX/DEPOT 6869	8th-grade supplies	60.00
SUGAR RIVER PIZZA CO	staff lunch	60.00
AMZN MKTP US*F386O3J13	7th Grade Back to School Supplies	59.97
OFFICEMAX/DEPOT 6869	HSO/STAFF ROOM SUPPLIES	58.11
KWIK TRIP 10300010389	Gas- PLC Conference	57.44
AMZN MKTP US*UD92872Z3 AM	office supplies	57.38
AMZN MKTP US*M75SW5CP3	6th grade student & teacher supplies	57.37
AMZN MKTP US*KN6X58GR3	Conference room items	55.90
AMZN MKTP US*G000W4VO3	Office Supplies	54.92
SUGAR RIVER PIZZA CO	lunch for summer maint students	54.33
ROY'S MARKET	ice cream	52.50
OFFICEMAX/DEPOT 6869	Knight Shield Paper	52.40
AMZ*ULTIMATE 3D PRIN	3d Printer replacement parts	51.80
J.W. PEPPER	Concert Music	50.99
AMZN MKTP US*397J60JK3	(2) Chromebook chargers	50.97
NEW GLARUS HARDWARE	hardware for elementary sign	49.95
OFFICEMAX/DEPOT 6869	HSO/STAFF SUPPLIES - BACKORDERED	49.48
AMZN MKTP US*GG19E15A3	8th-grade supplies 24	48.95
AMZN MKTP US*7N9VF4KX3	4th and 5th grade student supplies	47.92
AMZN MKTP US*KQ8TA4SX3	Classroom Supplies	47.68

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OFFICEMAX/DEPOT 6869	HSO/STAFF ROOM SUPPLIES	46.18
TEACHERSPAYTEACHERS.COM	Classroom Supplies	45.25
J.W. PEPPER	Blue Opening Jazz Band	45.00
AMZN MKTP US*TR07X3RE3	8th-grade supplies	44.72
AMZN MKTP US*2N0KJ6F03	3 Pocket Folders	44.48
AMZN MKTP US*Z509C4DH3	Amazon 43.96	43.96
AMAZON.COM*3B06A6033 AMZN	BOOKS	43.95
AMZN MKTP US*6Z7L18KU3	start up supplies	43.76
AMZN MKTP US*8R33O6VK3	Summer School	43.48
WRECKTANGLE PIZZA	Dinner at PLC conference.	43.32
AMZN MKTP US*Q113A8583	Highlighters for choir	43.22
AMAZON.COM*HF8IA10H3 AMZN	PE Materials	42.99
AMAZON.COM*274N38DF3	Conference room items	42.38
AMZN MKTP US*RW5H18D23 AM	Markers for math classroom	42.18
AMAZON.COM*984F17V03 AMZN	glue sticks, erasers, scissors, pencils	41.23
ROBINSONS REMEDIES	ROBINSONS REMEDIES	41.13
AMZN MKTP US*G607O68J3	counseling supplies	41.13
AMAZON.COM*DL0LM9J23	POSTER FRAME	40.97
OFFICEMAX/DEPOT 6869	supplies	40.79
J.W. PEPPER	Concert Music	40.00
AMAZON.COM*VG7Y68RY3	Batteries for Middle School Emergency Flashlights	39.78
AMZN MKTP US*M77HA6I13	3 Pocket Folders	39.69
AMZN MKTP US*LI13U43N3	Student Supplies	39.60
AMAZON.COM*4527Z8KU3 AMZN	PE Materials	38.96
NEW GLARUS HARDWARE	batteries	37.96
AMZN MKTP US*O47PA4773	supplies for year start	37.08
AMZN MKTP US*PG0886593	construction paper	36.93
AMAZON.COM*4P1H93IU3 AMZN	Office Supplies	36.48
J.W. PEPPER	Little German Band Books	35.99
AMZN MKTP US*538089SP3	3rd gr classroom supplies	35.96
WM SUPERCENTER #802	Snacks for SEEDS training	35.25
AMZN MKTP US*OC9ZV7423	supplies to start the eyar	35.12
AMZN MKTP US*ME2W43143	Blue tape for all MS teachers	35.08
EDWEEK PREMIUM DIGITAL	SUBSCRIPTION	35.00
AMZN MKTP US*X36LK4Z73	class materials	34.95
AMZN MKTP US*AI0Z83HA3	6th grade student and teacher supplies	34.88
BADGER SPO* NEW GLARUS	coaches clothing	34.81
WM SUPERCENTER #847	recess supplies	34.42
AMZN MKTP US*H10YS58M3	STAFF ROOM SUPPLIES	34.35
AMZN MKTP US*C790M55P3	7th Grade Back to School Supplies	33.97
AMZN MKTP US*OC8CK4183	STEM Toys	33.48
AMZN MKTP US*407RH44B3	STAFF ROOM SUPPLIES	32.97
AMAZON.COM*4D7CW0PU3	Conference room items	32.40
AMAZON.COM*BV1QL5BQ3	3 Ring Binders for Choir	31.64
AMAZON.COM*2T88L8353	start up supplies 25	31.56
TARGET.COM *	6th grade student supplies - one transaction, multip	31.52
WAL-MART #0802	start up supplies	30.93

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GOPHER SPORT	PE Materials	29.45
NEW GLARUS HARDWARE	paint supplies	29.17
STATSMEDIC.COM	Subscription for Stats website - video support for stu	29.00
AMZN MKTP US*1V7EN1XB1	blades for cleaning safely, stickers for senior project,	29.00
WRECKTANGLE PIZZA	Minneapolis PLC conference, Dinner	28.70
AMZN MKTP US*0D0NZ7M43	Class materials	27.80
AMZN MKTP US*TX5MQ0OR3	Class Materials	27.36
FTP*FINANCIAL TIMES	News	27.00
AMAZON.COM*CP19R5WT3 AMZN	order-document_markers.pdf	26.98
AMZN MKTP US*FJ2EO7EG3	3rd grade classroom supplies	26.90
AMZN MKTP US*WP5ET95Q3	crayons	26.60
AMZN MKTP US*NT35K28I3	PE Materials	25.69
AMZN MKTP US*P684042R3	counseling supplies	25.31
AMZN MKTP US*S18YY0UX3	band aids for classroom use.	25.30
AMZN MKTP US*VY4QZ0XR3	start up supplies	25.18
TARGET.COM *	7th grade back to school supplies	25.07
TEACHERSPAYTEACHERS.COM	Curriculum Supplement for MS	24.55
DISCOUNTSCH 8006272829	start up supplies	24.42
AMAZON.COM*EC0B81FL3	Anatomy book for HBS	23.99
WM SUPERCENTER #802	misc supplies	23.94
AMZN MKTP US*TL9WK5IK3	Conference room items	23.73
AMAZON.COM*298ZW26O3	BOOKS	23.14
USPS PO 5659000694	Postage	23.00
AMZN MKTP US*DW9257A43	Supplies	22.98
AMZN MKTP US*7A9CY1XF3	PBIS Supplies	22.38
OFFICEMAX/DEPOT 6869	Student Supplies	21.42
AMZN MKTP US*121DG9HT3	Classroom Supplies	21.12
AMZN MKTP US*S11XF7SM3	number lines	20.26
SP THETHINKINGSHOP	English 3 Supplies	20.00
AMZN MKTP US*Y22RO4OR3	Classroom Supplies for Fifth Grade	19.98
WARD BRODT MUSIC	Thumb Rests	19.90
WM SUPERCENTER #802	Summer School supplies from WalMart	19.85
NEW GLARUS HARDWARE	paint supplies and misc	19.17
AMZN MKTP US*BK0Q05DN3	supplies for year start	18.63
AMZN MKTP US*IH81O66A3	classroom supplies	18.59
AMZN MKTP US*LM3I35E73	classroom supplies	18.20
AMAZON.COM*LK18K2HV3	Velcro 3M (refill)	18.06
AMAZON.COM*RI2IP2QA3	start up supplies	17.94
TARGET.COM *	7th grade back to school supplies	17.76
OFFICEMAX/DEPOT 6869	STAFF ROOM SUPPLIES	16.99
AMZN MKTP US*RQ9V113I3	Classroom Supplies	16.99
KWIK TRIP 11400011403	Gas for PLC Conference	16.96
HAAGEN DAZS #920	Ice cream at PLC conference.	16.65
AMAZON.COM*C41S68R73	Large Desk Calendar	15.99
AUDIBLE*EC6N880A3	Audible Sept. 2022 Monthly membership charge	15.77
TARGET 00021063	PBIS Staff Welcome: Gel Pens	15.29
AMZN MKTP US*PC90U9LB3	6th grade student supplies	15.27

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AMZN MKTP US*LD19W5Y03	birthday awards, craft sticks, waxing	14.95
TARGET 00021063	PBIS Staff Welcome: Gel Pens	14.49
AMZN MKTP US*1H5A733U3	start up supplies	14.39
NEW GLARUS HARDWARE	paint	13.99
AMAZON.COM*S86J15903 AMZN	Supplies	13.77
AMZN MKTP US*Z154U7G73 AM	PE Materials	13.59
AMZN MKTP US*5V0PP5B73 AM	Supplies	12.98
TARGET.COM *	6th grade school supplies	12.83
NYTIMES*NYTIMES	news	12.57
TARGET.COM *	7th grade back to school supplies	12.53
TARGET.COM *	7th grade back to school supplies	12.53
TST* POOLEY'S SPORTS BAR	Principal- Lunch for Principal Meeting	12.00
MADISON NO FEAR DENTISTRY	PBIS Staff Welcome: Travel Dental Floss	12.00
SAMMYMILLERCONGREGATIO	Playbook Aug.	12.00
AMZN MKTP US*W67IB1SF3	crayons	11.98
MENARDS MADISON WEST WI	summer school	11.80
AMZN MKTP US*HG1EZ5633	8th-grade supplies	10.12
SQ *ROSCOE MILLIE	Fraud	10.00
AMZN MKTP US*8T4KC8T23	class materials	9.98
AMZN MKTP US*KY5IG5B63	8th-grade supplies	9.97
AMZN MKTP US*9R90B52G3	Classroom Supplies	9.88
AMAZON.COM*RC13A2CY3 AMZN	Start up supplies	9.25
NEW GLARUS HARDWARE	plumbing repairs	9.18
AMZN MKTP US*G370Y23U3	start up supplies	9.04
AMZN MKTP US*B53YK4493	posters	8.99
AMZN MKTP US*FC3T18YH3	Student Supplies	8.91
TARGET.COM *	6th grade school supplies	8.78
USPS PO 5659000694	Postage to send retirement gift	8.70
HYATT REG MNNEAPOLIS F&B	Coffee & snack at conference.	8.22
USPS PO 5659000694	Mailing certified	8.09
PAYPAL *GOOGLE LLC GOOG	Google Meet license	8.00
NOTEFLIGHT	Music Editing software	7.95
GUM.CO/CC* MEET ENHANC	Google Meet Enhancement	7.00
AMZN MKTP US*OZ4Q635T3	PE Materials	6.99
AMZN MKTP US*069P48513	birthday recognition	6.99
THE HOME DEPOT #4909	Barrel bolt	6.98
HYATT REG MNNEAPOLIS F&B	Coffee & snack at PLC conference.	6.55
TARGET.COM *	7th grade back to school supplies	6.27
HYATT REG MNNEAPOLIS F&B	Coffee at PLC conference.	6.00
AMZN MKTP US*Q96ZL4WR3	DVI cable	5.99
TWPSUB28538583	News	5.00
TARGET.COM *	7th grade back to school supplies	4.18
TEACHERSPAYTEACHERS.COM	Classroom Supplies	4.00
HYATT REG MNNEAPOLIS F&B	Minneapolis PLC, Food	3.89
TARGET.COM *	7th grade back to school supplies	3.13
TEACHERSPAYTEACHERS.COM	Classroom Materials	3.00
ROYS MARKET	spoons	2.89

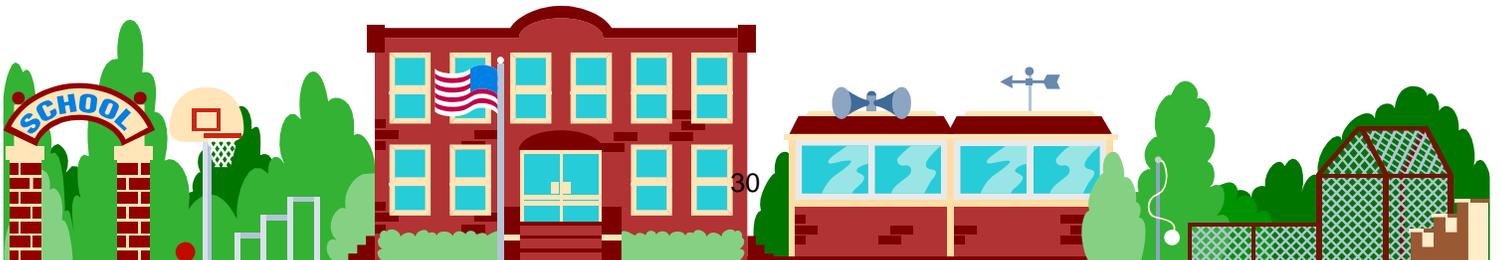
**SCHOOL DISTRICT OF NEW GLARUS
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TARGET.COM *	7th grade back to school supplies	2.09
AMZN MKTP US*WV1DT7FO3	7th grade back to school supplies	1.98
AMAZON WEB SERVICES	Amazon Web Services charge for Computer Science	1.00
KALAHARI RESORT - WI	Hold charge on credit card, see \$1.00 refund	1.00
KALAHARI RESORT - WI	Hold charge on credit card, see \$1.00 refund	1.00
KALAHARI RESORT - WI	Hold charge on credit card, see \$1.00 refund	1.00
KALAHARI RESORT - WI	Hold charge on credit card, see \$1.00 refund	1.00
TARGET.COM *	6th grade school supplies	0.68
RBS ACTIVEWEAR AND THUNDE	clothing for volunteers	0.03
KALAHARI RESORT - WI	Refund for hold charge on card, see \$1.00 charge	-1.00
KALAHARI RESORT - WI	Refund for hold charge on card, see \$1.00 charge	-1.00
KALAHARI RESORT - WI	Refund for hold charge on card, see \$1.00 charge	-1.00
KALAHARI RESORT - WI	Refund for hold charge on card, see \$1.00 charge	-1.00
AMZN MKTP US	Refund on Tax	-1.31
AMZN MKTP US	Refund on Tax	-1.78
AMZN MKTP US	Refund on Tax	-5.42
AMZN MKTP US	Summer School Refund - Amazon	-8.90
AMZN MKTP US	Summer School Refund - Amazon	-8.90
AMZN MKTP US	Summer School Refund - Amazon	-8.90
SPOTIFY	FRAUD CREDIT	-9.99
SPOTIFY	FRAUD CREDIT	-9.99
AMZN MKTP US	Amazon Return	-13.87
TARGET 00021063	PBIS Staff Welcome: Gel Pens charged tax	-15.29
AMZN MKTP US	Amazon Return	-15.99
BADGER POPCORN & CONCESS	Badger Popcorn.pdf Tax refund	-20.04
RYDIN DECAL- MOTO	REFUND FOR STAFF TAGS-WRONG TYPE	-82.00
TARGET 00010603	For school supplies but was voided because tax exer	-110.38
TUCKERNUCK	FRAUD CREDIT	-118.00
AIRBNB HMXS3NAJWE	tax refund	-138.87
TUCKERNUCK	FRAUD CREDIT	-146.28
TUCKERNUCK	FRAUD CREDIT	-158.36
GRAVITY DEFYER SHOE	FRAUD CREDIT	-172.69
SP BOTAS ROJERO	FRAUD CREDIT	-185.11
KALAHARI RESORT - WI	Refund for reservation for PBIS conference at the Ka	-199.00
TUCKERNUCK	FRAUD CREDIT	-203.98

TOTAL PURCHASING CARD ACTIVITY 113,724.30

New Glarus School District

Treasurer's Report
August 31, 2022



SCHOOL DISTRICT OF NEW GLARUS
FUND SUMMARY
August 31, 2022

	Fund Balance Audited 6/30/2022	+	FY2023 Revenues	-	FY2023 Expend.	+	Transfers Sources	=	Fund Balance 8/31/2022
General Fund	3,762,695.63		50,555.04		285,370.49		0.00		3,527,880.18
General Fund - nonspendable/unspent/as	416,182.35				<u>233,331.28</u>		<u>0.00</u>		182,851.07
TOTAL FUND 10	4,178,877.98		50,555.04		518,701.77		0.00		3,710,731.25
Special Revenue Trust (Fund 21)	260,527.13		21,220.77		8,381.37				273,366.53
Spec. Ed. Grants	0		0.00		9,504.84				-9,504.84
Special Education (Fund 27)	<u>0</u>		<u>0.00</u>		<u>21,587.98</u>		<u>0.00</u>		-21,587.98
TOTAL FUND 27	0		0.00		31,092.82		0.00		-31,092.82
DEBT SERVICE (Fund 39)	513,144.52		203.87		0.00				513,348.39
LT CAPITAL (Fund 46)	306,240.33		121.67		0.00				306,362.00
OTHER CAPITAL DEBT (Fund 49)	27,992,947.38		44,148.55		0.00				28,037,095.93
FOOD SERVICE (Fund 50)	531,456.51		20,335.13		10,465.92				541,325.72
COMMUNITY SERVICE FUND (80)	11,178.94		0.00		0.00				11,178.94

**SCHOOL DISTRICT OF NEW GLARUS
REVENUES
August 31, 2022**

GENERAL FUND - 10					
	ANNUAL MTG BUDGET REVENUES 2022-2023	MTD REVENUES	YTD REVENUES	22-23 YTD % RCVD	21-22 YTD % RCVD
Property Taxes	\$ 3,883,047.00			0.00%	0.00%
Mobile Home/DNR Tax	\$ 10,600.00	\$ 364.43	\$ 364.43	3.44%	2.89%
Interest Income	\$ 6,000.00	\$ 783.31	\$ 1,428.96	23.82%	15.35%
Summer School	\$ -			0.00%	0.00%
General Tuition-Open Enrollment	\$ 922,156.00			0.00%	0.00%
Sale of Fixed Assets	\$ -			0.00%	0.00%
Capital Lease (Computers/Bus)	\$ -			0.00%	0.00%
Other Local Income	\$ 127,510.00	\$ 26,514.65	\$ 47,721.65	37.43%	27.83%
Medicaid	\$ -			0.00%	0.00%
Per Pupil Aid	\$ 655,433.00			0.00%	0.00%
Transportation Aid	\$ 10,890.00			0.00%	0.00%
Library (Common School Fund)	\$ 41,000.00			0.00%	0.00%
High Cost Transportation Aid	\$ -			0.00%	0.00%
Equalization Aid	\$ 6,535,458.00			0.00%	0.00%
State Tax Exempt - Computer Aid	\$ 6,716.00			0.00%	0.00%
State Tax Exempt - Personal Property	\$ 26,782.00			0.00%	0.00%
Grants - State	\$ 8,200.00			0.00%	0.00%
Grants-Federal-Special Projects	\$ 389,622.00			0.00%	0.00%
Grants/Donations - Local	\$ 3,500.00	\$ 615.00	\$ 1,040.00	29.71%	2.14%
Other Revenue thru State	\$ -			0.00%	0.00%
Contracts tsf of Ownership	\$ -	\$ -	\$ -	0.00%	0.00%
Total General Fund Revenues	\$ 12,626,914.00	\$ 28,277.39	\$ 50,555.04	0.40%	0.32%
SPECIAL PROJECTS FUNDS - 21 & 27					
Special Revenue Fund - 21	\$ 140,150.00	\$ 17,851.61	\$ 21,220.77	15.14%	14.60%
Special Education Grants - Fund 27	\$ 228,391.00		\$ -	0.00%	0.00%
Special Education - Categorical Aid - Fun	\$ 469,638.00	\$ -	\$ -	0.00%	0.00%
Special Education - High Cost	\$ 25,000.00			0.00%	0.00%
Special Education - Medicaid	\$ 50,000.00	\$ -	\$ -	0.00%	7.42%
Operating Transfer from Fund 10	\$ 1,245,828.00	\$ -	\$ -	0.00%	0.00%
Total Special Projects Revenues	\$ 2,159,007.00	\$ 17,851.61	\$ 21,220.77	0.98%	1.36%
DEBT SERVICE FUNDS & OTHER CAPITAL DEBT - 39, 46 & 49					
Fund 39-Referendum Debt-Debt Retirement	\$ 3,165,788.00	\$ 116.00	\$ 203.87	0.01%	90.08%
Fund 46 - Long Term Cap Maint	\$ 500.00	\$ 69.23	\$ 121.67	24.33%	14.82%
Fund 49 - Construction Fund	\$ 30,000.00	\$ 13,452.17	\$ 44,148.55	147.16%	11.91%
Total Debt Service Revenues	\$ 3,196,288.00	\$ 13,637.40	\$ 44,474.09	1.39%	89.85%
FOOD & COMMUNITY SERVICE FUNDS - 50 & 80					
Fund 50-Local Sources	\$ 432,306.00	\$ 8,618.82	\$ 19,835.13	4.59%	2.98%
Fund 50-State/Federal Sources	\$ 213,627.00	\$ 500.00	\$ 500.00	0.23%	0.00%
Community Services - Fund 80	\$ -		\$ -	0.00%	0.00%
Total Fd & Community Service Revenues	\$ 645,933.00	\$ 9,118.82	\$ 20,335.13	3.15%	0.42%
Total Revenues	\$ 18,628,142.00	\$ 68,885.22	\$ 136,585.03	0.73%	60.26%

**SCHOOL DISTRICT OF NEW GLARUS
EXPENDITURES
August 31, 2022**

GENERAL FUND - 10					
Instruction	ANNUAL MTG BUDGET EXPENDITURES 2022-2023	MTD EXPENDITURES	YTD EXPENDITURES	22 - 23 YTD % EXPD	21 - 22 YTD % EXPD
Undifferentiated Curriculum	\$ 2,640,546.00	\$ 44,159.94	\$ 47,496.36	1.80%	3.18%
Regular Curriculum	\$ 3,183,620.00	\$ 31,559.59	\$ 35,393.00	1.11%	1.20%
Vocational Curriculum	\$ 367,624.00	\$ 3,030.06	\$ 3,030.06	0.82%	0.35%
Physical Curriculum	\$ 278,164.00	\$ 517.83	\$ 2,135.07	0.77%	1.66%
Co-Curricular Activity	\$ 208,118.00	\$ 1,098.86	\$ 3,832.56	1.84%	4.05%
Special Curriculum	\$ 6,500.00	\$ 175.00	\$ 175.00	2.69%	0.00%
Total Instruction	\$ 6,684,572.00	\$ 80,541.28	\$ 92,062.05	1.38%	1.95%
Support Services					
Pupil Services	\$ 288,398.00	\$ 3,099.86	\$ 6,700.61	2.32%	0.24%
Instructional Services	\$ 642,336.00	\$ 27,984.76	\$ 42,834.74	6.67%	5.40%
General Operations	\$ 387,120.00	\$ 23,993.18	\$ 45,385.75	11.72%	14.05%
School Building Operations	\$ 741,634.00	\$ 52,191.91	\$ 81,664.23	11.01%	11.29%
Business Services	\$ 220,793.00	\$ 18,125.34	\$ 58,536.13	26.51%	16.13%
Building Operations	\$ 671,138.00	\$ 32,047.80	\$ 34,440.56	5.13%	5.81%
Maintenance	\$ 281,379.00	\$ 13,091.88	\$ 25,099.90	8.92%	14.13%
Capital Maintenance Projects (Facilities)	\$ 190,000.00	\$ -	\$ 31,661.00	16.66%	0.00%
Pupil Transportation	\$ 280,752.00	\$ 3,803.92	\$ 4,001.84	1.43%	2.50%
Central Services	\$ 70,206.00	\$ 2,270.00	\$ 6,445.83	9.18%	20.11%
Insurance	\$ 133,366.00	\$ 10,000.00	\$ 29,561.31	22.17%	16.49%
Debt Services	\$ 97,073.00	\$ -	\$ -	0.00%	0.00%
Other Support Services	\$ 411,399.00	\$ 22,365.59	\$ 58,779.82	14.29%	33.52%
Total Support Services	\$ 4,415,594.00	\$ 208,974.24	\$ 425,111.72	9.63%	9.15%
Non-Program Transactions					
Operating Transfers to another Fund	\$ 1,245,828.00	\$ -	\$ -	0.00%	0.00%
General Tuition/Non-Open enrollment	\$ 20,000.00	\$ 378.00	\$ 1,528.00	7.64%	13.53%
Co-Curricular Cooperative Programs	\$ 61,300.00	\$ -	\$ -	0.00%	0.00%
General Tuition/Open Enrollment	\$ 374,520.00	\$ -	\$ -	0.00%	0.00%
Other Non-Program Transactions	\$ 100.00	\$ -	\$ -	0.00%	0.00%
Total Non-Program Transactions	\$ 1,701,748.00	\$ 378.00	\$ 1,528.00	0.09%	0.24%
TOTAL GENERAL FUNDS	\$ 12,801,914.00	\$ 289,893.52	\$ 518,701.77	4.05%	4.42%
SPECIAL PROJECTS FUNDS					
Special Revenue Fund - Fund 21	\$ 145,150.00	\$ 7,647.15	\$ 8,381.37	5.77%	7.63%
Special Education Grants - Fund 27	\$ 228,391.00	\$ 1,950.11	\$ 9,504.81	4.16%	5.41%
Special Education - Regular - Fund 27	\$ 1,790,466.00	\$ 12,329.69	\$ 21,587.98	1.21%	2.17%
TOTAL SPECIAL PROJECTS FUNDS	\$ 2,164,007.00	\$ 21,926.95	\$ 39,474.16	1.82%	2.81%
DEBT SERVICE FUNDS & OTHER CAPITAL DEBT - 38, 39, 40 & 49					
Fund 39-Referendum Debt-Debt Retirement	\$ 3,224,588.00	\$ -	\$ -	0.00%	1.23%
Fund 46 - Long Term Cap Maint	\$ -	\$ -	\$ -	0.00%	0.00%
Fund 49 - Construction Fund	\$ 6,026,084.00	\$ -	\$ -	0.00%	0.00%
TOTAL DEBT SERVICE FUNDS	\$ 9,250,672.00	\$ -	\$ -	0.00%	1.19%
FOOD & COMMUNITY SERVICE FUNDS - 50 & 80					
Food Service - Fund 50	\$ 647,436.00	\$ 575.92	\$ 10,465.92	1.62%	2.30%
Community Services - Fund 80	\$ 2,000.00	\$ -	\$ -	0.00%	0.00%
TOTAL FOOD & COM. SRV. FUNDS	\$ 649,436.00	\$ 575.92	\$ 10,465.92	1.61%	2.30%
TOTAL EXPENDITURES-ALL FUNDS	\$ 24,866,029.00	\$ 312,396.39	\$ 568,641.85	2.29%	2.11%

**STAFFING REPORT
OCTOBER 10, 2022**

HIRES / CHANGES	Employee Leaving Position	New Employee in Position	hours per day / % of empl	Term of Employment	Position
	Bret Thoman resignation	Troy Zimmerman	8 hours/day	Year Round	Custodian
	Anthony Edge coaching resignation	Rudi Feller	varies	2022-23 Winter Season	MS Asst Boys Basketball Coach
	Matt Nelson resignation	Kris Endicott	varies	2022-23 Winter Season	MS Asst Girls Basketball Coach

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OPEN POSITIONS	Position	Term of Employment	hours per day / % of empl	Reason for opening	
Support Staff	Custodian - Lawn Mowing Assignment	mowing season	varies	Bryan Stocker resignation	On hold
Support Staff	Custodian	2022-23 school year	3.5 hours/day	Andy Henning resignation	On hold
Support Staff	Special Education Asst	2022-23 school year	5 hours/day	Jennifer Sies resignation	On hold - enrollment changes
Teacher	Teacher and Learning Coordinator	2022-23 school year	100%	Jill Scheibel resignation	Reorganization of responsibilities
Coach	HS Asst Girls Basketball Coach	2022-23 Winter Season	varies	Bob Wahl resignation	fill if needed
Coach	MS Asst Boys Basketball Coach	2022-23 Winter Season	varies	Charlie Anderson coa trans	fill if needed

- 5. Donations
 - B. Discuss Item(s) Removed From Consent Agenda
- V. **COMMITTEE UPDATES**
 - A. Policy, Communication & Advocacy
 - B. Handbook and Personnel
 - C. Budget
 - D. Curriculum, Sports & Co-Curricular
 - E. Facilities, Transportation & Technology
- VI. **DISCUSSION AND POSSIBLE ACTION ITEMS**
 - A. Spanish Club Peru Summer Trip

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Spanish Club Trip to Peru Information

Here's a summary, along with the [slides](#) that I'll be updating for this coming year.

Departure dates: June 19-28. We'll have the exact dates by April.

Length : 8 days, this month we will decide if we will add the Amazon Lodge 2 day extension.

Cost: \$4114 for new signups. This cost includes tips for our guides.

We have 15 students currently signed up and have enrollment open through January. We will travel with Belleville so that we can be on the same tour bus with a familiar school. Emily Zuleger and I are leading the trip, and we'll add a group leader for every six additional students who join us. Likely number: 24 students, 4 teachers.

Highlights include Lima, Cuzco, Machu Picchu, and the Sacred Valley, as well as the possible Amazon Lodge extension.

We are sticking with EF, our travel company for our last Europe and Costa Rica trips.

Our long-term plan is to offer a Europe trip in the summer of 2024 and a Latin America trip again in 2025.

Austria, Germany and Switzerland German Club Trip

When: July 19-28, 2023

Who: Juniors, Seniors, High School German class members. Approximately 12 students, 2 chaperones, Emily Zuleger, Advisor

Tour Company: EF Educational Tours

Link to Trip Information: <https://www.eftours.com/tour-website/2589937HS>

Board Communication Procedures with the Public
DRAFT - For Review 10/7/22

The following webpages have been updated to reflect discussion/action at previous Board meetings:

- https://www.ngsd.k12.wi.us/district_information/school_board
- https://www.ngsd.k12.wi.us/district_information/school_board/school_board_calendar_meeting_minutes_agendas
- https://www.ngsd.k12.wi.us/district_information/school_board/school_board_members

To Consider - Board President response to emails:

- Emails regarding an upcoming Board agenda item:

“Thank you for contacting the New Glarus Board of Education about _____. We are in receipt of your email and appreciate your input. Your feedback will be taken into consideration by each of us as we have discussions and make decisions at the Board meeting. My fellow Board members will not be in touch directly since each of us is one member of the full Board and do not have power individually. All of our discussions and decisions are made as a Board at Board meetings.”

- Emails with a public request, suggestion or complaint:

“Thank you for contacting the New Glarus Board of Education and myself about _____. As a Board, we have a policy that outlines the process for public requests, suggestions or complaints. Basically, all requests, suggestions and complaints, should start as close to the source as possible because that’s where they are most easily resolved, and then they move through the chain of command. Eventually, some items do reach the Board level, but most are resolved at much lower levels. The complete policy is located at the following link, [Policy 9130](#) for your reference.”



New Glarus High School
Home of the Knights



Name of Potential Club or Organization:

Performing Arts Club

Does the organization have a connection to the curriculum at New Glarus High School? If so, please describe that connection. Yes, this includes the musical, band, choir, art, and madrigals.

Who is the potential advisor of the club or organization and have they agreed to serve in that capacity? Renee Setterstrom and Amy Doefer.

What are the goals of the potential club or organization? To allow all students who are interested in performing arts a chance at it. With the conflict of the school musical and Winter Sports, students have a hard time making it to musical practice. A goal we have is to have the musical melodies be student organized to give all students a chance at directing, casting, film/photography, costumes, hair/makeup, set design, sound/lighting, choreography, marketing, singing, and acting.

Are all students at New Glarus High School eligible to participate in this club or organization? What steps will be taken to guarantee access to all students? Yes, it is open to all students; you don't have to be in band or choir.

What is your proposed schedule for the upcoming school year? During tier 2 and once or twice a week after school from 3:45 to 4:45.



New Glarus High School
Home of the Knights



What do you hope to accomplish this year as an organization? Our goals would be to allow all students who are looking to continue with performing arts a feel for all aspects of it. We hope to give a chance to students participating in Winter Sports to take a stab at mini musical melodies. We hope to find spots to perform our work, and also start a social media page to allow people from all over to watch and show off our musical talent.

What funds would you need this year for your potential club or organization? Unknown at this time, but potentially costumes, set pieces, and eventually more musical melodies.

Thank you for completing this form. Please note that in order to be approved, you must meet the guidelines as established by the New Glarus Board of Education in policies 2430, 5730, and 7510.

- E. Resignations
- F. New Hires

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**New Hire Board Approval
October 10, 2022**

Name: Troy Zimmerman
Position: Custodian
Percentage of employment: 100% (8 hours per day)
Term of employment: Year round
Placement on Wage Chart: Custodian, Step 4

**New Hire Board Approval
10/10/2022**

Name: Kris Endicott
Position: Middle School Girls Basketball Coach
Percentage of employment: varies
Term of employment: 2022 Winter Season
Pay rate: \$750

**New Hire Board Approval
10/10/2022**

Name:	Rudi Feller
Position:	Middle School Boys Basketball Coach
Percentage of employment:	varies
Term of employment:	2022 Winter Season
Pay rate:	\$750

VII. **DISCUSSION ITEMS**
A. 3rd Friday Count

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School District of New Glarus				RESIDENTS ADDITIONS	NON-RESIDENTS REDUCTIONS	DISTRICT RESIDENTS
Pupil Count-3rd Fri.-Sept. 16, 2022				Open Enrollment Out	Open Enrollment In	Total student head count
GRADES	Classroom Counts	Classroom Counts	Classroom Counts	Not included in classroom counts	Included in classroom counts	
	Males	Females	TOTALS			
(Grades PreK-5)				+	-	
Preschool (S/L) only - .5 FTE	1	0	1	1	0	2
K4 - 4 (1/2 dys/wk) .6 FTE	27	35	62	5	13	54
Kgn. - 5 days/wk. - 1.0 FTE	31	16	47	4	7	44
1st	32	28	60	6	9	57
2nd	39	37	76	4	12	68
3rd	28	17	45	4	5	44
4th	40	27	67	2	8	61
5th	33	31	64	1	8	57
(Sub-total PreK - 5)	231	191	422	27	62	387
(Grades 6-8)				+	-	
6th	30	42	72	0	13	59
7th	38	36	74	3	8	69
8th	36	37	73	3	13	63
(Sub-total Grades 6-8)	104	115	219	6	34	191
(Grades 9-12)				+	-	
9th	39	43	82	2	5	79
10th	39	57	96	2	8	90
11th	33	35	68	2	10	60
12th	41	35	76	1	8	69
(Sub-total Grades 9-12)	152	170	322	7	31	298
DISTRICT TOTALS	487	476	963	40	127	876



New Glarus School District
FY 2022-2023 Summer and Interim Session

Per Wisconsin Statute §121.05, the district is required to maintain this signature page on file at the district. Do not send to the Department.

New Glarus (3934)
PO Box 7
New Glarus WI 53574-0007
CESA #02
Green County (23)

Officially submitted by user ID aedge on **Thursday, September 29, 2022 at 10:44:24 AM**

Last data amendment was made by user ID aedge on **Thursday, September 29, 2022 at 10:44:24 AM**

Reporting District	
<p>Did you offer academic summer session courses?</p> <p>If Yes, confirm that the courses took place during the summer months in between school terms.</p>	Yes
<p>Did you offer academic interim session courses?</p> <p>If Yes, confirm that you are a year round school that had no more than 45 calendar days between consecutive sessions during which hours of instruction are counted to meet the requirement of s. 121.02(1)(f) Stats.</p>	No
<p>Were students required to pay a fee for participation in any of the academic courses included in this report?</p> <p>If Yes, review guidelines and other materials regarding summer membership at the following site: http://dpi.wi.gov/sfs/children/summer-school to verify the fee is both allowed and actual and complete the fee reconciliation worksheet in the PI1804 workbook.</p>	No
<p>Were any of the courses claimed for summer membership delivered through computer based on-line methods?</p> <p>If Yes, Determine which method of reporting is required</p> <p>Certain on-line virtual courses that meet the requirements of 118.33(1)(a)1 are counted for membership separate from other academic courses</p> <p>See: http://dpi.wi.gov/sfs/children/summer-school for a list of certain on-line course where one credit is earned with 8,100 minutes of instruction and other eligibility information</p> <p>On-line courses that do not meet the requirements of 118.33(1)(a)1 are included and reported with other academic courses.</p>	Yes

Reporting District

Date of the last day of the previous regular session:	6/10/2022
Date of the first day of summer or interim session: The first day must be after the last day of the regular school year.	6/13/2022
Date of the last day of summer or interim session: The last day must be before the first day of the next regular school year.	8/19/2022
Date of the first day of the start of the upcoming regular session:	9/1/2022
Number of days the district held classes for summer or interim session:	49
Number of days the district held classes for the regular school term:	176
Number of Resident students entering grades 4K-12 that participated in Summer or Interim Session classes:	522
Number of Non-Resident students entering grades 7-12 that took online Summer or Interim Session classes:	0
Total Resident Pupil Minutes (from PI-1804-W2, Academic Courses, Column 8b):	1549965
Total Minutes from certain online classes per PI 17.03(2)(d) (from PI-1804-W2 Online Courses, sum of columns 8b and 9b):	97200

Certification Statement

I certify that the data submitted on this report is, to the best of my knowledge and belief, accurate and complete.

District Officials in Office on Date Submitted

Administrator	
Administrator's Name Jennifer Thayer	Telephone 608-527-2410 extension 4116
Administrator's Signature	Date Signed
Clerk	
Clerk's Name Corrine Hendrickson	Telephone
Clerk's Signature	Date Signed
Person Completing this Report	
Contact's Name and Title Anthony Edge , Summer School Coordinator	Telephone 608-527-2410 extension 3139
Contact's Signature	Date Signed

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

DISTRICT: - DRAFT New Glarus 3934

DATA AS OF 8/19/2022, 8:45 AM

Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 21-22 Revenue Limit	
2021-22 General Aid Certification (21-22 Line 12A, src 621)	6,658,158
2021-22 Hi Pov Aid (21-22 Line 12B, Src 628)	0
2021-22 Computer Aid Received (21-22 Line 12C, Src 691)	6,716
2021-22 Aid for Exempt Personal Property (21-22 Line 12D, Src 691)	26,782
2021-22 Fnd 10 Levy Cert (21-22 Line 14A, Levy 10 Src 211)	3,619,601
2021-22 Fnd 38 Levy Cert (21-22 Line 14B, Levy 38 Src 211)	0
2021-22 Fnd 41 Levy Cert (21-22 Line 14C, Levy 41 Src 211)	0
2021-22 Aid Penalty for Over Levy (21-22 FINAL Rev Lim, June 2022)	0
2021-22 Total Levy for All Levied Non-Recurring Exemptions*	118,023
NET 2022-23 Base Revenue Built from 2021-22 Data (Line 1)	10,193,234

*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 Expenditures, 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:((19+.4ss)+(20+.4ss)+(21+.4ss)) / 3 = **906**

	2019	2020	2021
Summer FTE:	47	16	24
% (40,40,40)	19	6	10
Sept FTE:	906	901	875
New ICS - Independent	0.00	0.00	0.00
Charter Schools FTE			
Total FTE	925	907	885

Line 6: Curr Avg:((20+.4ss)+(21+.4ss)+(22+.4ss)) / 3 = **886**

	2020	2021	2022
Summer FTE:	16.00	24.00	34
% (40,40,40)	6	10	14
Sept FTE:	901.00	875.00	853
New ICS - Independent	0.00	0.00	0
Charter Schools FTE			
Total FTE	907.00	885	867

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 2022:

886

Line 10B: Declining Enrollment Exemption = **225,016**

Average FTE Loss (Line 2 - Line 6, if > 0) **20**

X 1.00 = **20**

X (Line 5, Maximum 2022-2023 Revenue per Memb) = **11,250.81**

Non-Recurring Exemption Amount: **225,016**

Fall 2022 Property Values

2022 TIF-Out Tax Apportionment Equalized Valuation	680,661,438
----------------------------------------------------	-------------

CELL COLOR KEY: Auto-Calc DPI Data District-Entered

Worksheet is available at: <http://dpi.wi.gov/sfs/limits/worksheets/revenue>

Calculation Revised: 8/5/2020. Rounding in Total FTE buckets.

2022-2023 Revenue Limit Worksheet

1. 2022-23 Base Revenue (Funds 10, 38, 41)	(from left)	10,193,234
2. Base Sept Membership Avg (2019+.4ss, 2020+.4ss, 2021+.4ss)/3	(from left)	906
3. 2022-23 Base Revenue Per Member (Ln 1 / Ln 2)	(with cents)	11,250.81
4. 2022-23 Per Member Change (A+B)		0.00
2022-23 Low Revenue Ceiling per s.121.905(1):	10,000.00	
A. Allowed Per-Member Change for 22-23	0.00	56
B. Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	0.00	
C. Value of the CCDEB (22-23 DPI Computed-CCDEB Dists only)	0.00	
5. 2022-23 Maximum Revenue / Member (Ln 3 + Ln 4)		11,250.81
6. Current Membership Avg (2020+.4ss, 2021+.4ss, 2022+.4ss)/3	(from left)	886
7. 2022-23 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	10,193,234
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	9,968,218	
B. Hold Harmless Non-Recurring Exemption	225,016	
8. Total 2022-23 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 (2020-21 to 2021-22)	0	
E. Recurring Referenda to Exceed (If 2022-23 is first year)	0	
9. 2022-23 Limit with Recurring Exemptions (Ln 7 + Ln 8)		10,193,234
10. Total 2022-23 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		225,421
A. Non-Recurring Referenda to Exceed 2022-23 Limit	0	
B. Declining Enrollment Exemption for 2022-23 (from left)	225,016	
C. Energy Efficiency Net Exemption for 2022-23 (see pg 4 for details)	0	
D. Adjustment for Refunded or Rescinded Taxes, 2022-23	405	
E. Prior Year Open Enrollment (uncounted pupil[s])	0	
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. 2022-23 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		10,418,655
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		33,498
A. 2022-23 JULY 1 ESTIMATE OF GENERAL AID	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	
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.		
13. Allowable Limited Revenue: (Line 11 - Line 12)		10,385,157
(10, 38, 41 Levies)		
14. Total Limited Revenue To Be Used (A+B+C)	Not >line 13	0
Entries Required Below: 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)
15. Total Revenue from Other Levies (A+B+C+D)		2,490,288
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	2,490,288	
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)
16. Total Fall, 2022 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)		2,490,288
<i>Line 16 is the total levy to be apportioned in the PI-401.</i>		
	Levy Rate =	0.00365863

Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.



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: 2022 – 2023 Original Budget and Tax Levy adjustments
Date: October 10, 2022

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 2022-2023 school year. Explanation of changes is as follows:

2022-2023 Revenues:

General Fund - 10

- Property Taxes – will be adjusted when equalized aid is known on October 15th
- Open Enrollment – adjustment reflects increase from initial estimate
- Transportation aid – adjustment reflects estimate provided by the DPI
- Equalization aid – will be adjusted when amount is known on October 15th
- Per Pupil Aid – adjustment reflects increase for three year rolling average
- Federal Grants – adjustment reflects increase in Title I and true up of remaining ESSER II funds
- Other Revenue Thru State – additional funds from Governor – a portion to be allocated to mental health

Special Education - Fund 27 –

- Categorical aid – adjustment based on prior year actual expenditures
- Interfund transfer increase due to adjustment of salary and benefits and reallocation of staff

Referendum – Fund 39

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

2022 - 2023 Expenditures:

General Fund – 10

- Reflect adjustments and reallocation of staff for of salary and benefits, interfund transfer, open enrollment, governors money allocation and added back in funds for professional development, technology, curriculum, and capital maintenance projects

Special Education - Fund 27 -

- Adjustment of salary and benefits and reallocation of staff

Referendum Debt – Fund 39

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

UNBALANCED BUDGET

Fund 10 and Fund 27 represent an unbalanced budget after adjustments presented above and utilizing Fund Balance.

<i>Fund 10 and 27</i>	
Revenue	14,844,331
Expense	15,019,331
Deficit/Excess	(175,000)

Tax Levy – Recommendation will be provided October 25th.

**SCHOOL DISTRICT OF NEW GLARUS
PROPOSED REVENUES
October 10, 2022**

GENERAL FUND - 10			
	ANNL MTG BUDGET REVENUES 2022-2023	ORIGINAL BUDGET REVENUES 2022-2023	% Incr/Decr FROM ANNUAL MTG
Property Taxes	\$ 3,883,047.00	\$ 3,883,047.00	0.00%
Mobile Home/DNR Tax	\$ 10,600.00	\$ 10,600.00	0.00%
Interest	\$ 6,000.00	\$ 6,000.00	0.00%
Local Revenue	\$ 127,510.00	\$ 127,510.00	0.00%
Open Enrollment	\$ 922,156.00	\$ 1,032,440.00	11.96%
Transportation Aid	\$ 10,890.00	\$ 13,640.00	25.25%
Library Aid (Common School Fund)	\$ 41,000.00	\$ 41,000.00	0.00%
Equalization Aid	\$ 6,535,458.00	\$ 6,535,458.00	0.00%
Exempt - Computer/Personal Property Aid	\$ 33,498.00	\$ 33,498.00	0.00%
Per Pupil Aid	\$ 655,433.00	\$ 658,154.00	0.42%
Grants - State	\$ 8,200.00	\$ 8,200.00	0.00%
Grants - Federal	\$ 389,622.00	\$ 389,845.00	0.06%
Grants/Donations - Local	\$ 3,500.00	\$ 3,500.00	0.00%
Other Revenue Thru State	\$ -	\$ 82,582.00	100%
Total General Fund Revenues	\$ 12,626,914.00	\$ 12,825,474.00	1.57%

SPECIAL PROJECTS FUNDS - 21 & 27			
Fund 21 - Special Revenue	\$ 140,150.00	\$ 140,150.00	0.00%
Fund 27 - Special Education Grants	\$ 228,391.00	\$ 228,391.00	0.00%
Fund 27 - Special Education - Categorical Aid	\$ 469,638.00	\$ 459,184.00	-2.23%
Fund 27 - Special Education - High Cost	\$ 25,000.00	\$ 25,000.00	0.00%
Fund 27 - Special Education - Medicaid	\$ 50,000.00	\$ 50,000.00	0.00%
Fund 27 - Operating Transfer from Fund 10	\$ 1,245,828.00	\$ 1,292,353.00	3.73%
Total Special Projects Revenues	\$ 2,159,007.00	\$ 2,195,078.00	1.67%

DEBT SERVICE FUNDS & OTHER CAPITAL DEBT - 39 & 46, 49			
Fund 39 - Referendum Approved Debt	\$ 3,165,788.00	\$ 2,490,788.00	-21.32%
Fund 46 - Long Term Cap Maint Trust Fund	\$ 500.00	\$ 500.00	0.00%
Fund 49 - Construction Fund	\$ 30,000.00	\$ 30,000.00	0.00%
Total Debt Service Revenues	\$ 3,196,288.00	\$ 2,521,288.00	-21.12%

FOOD & COMMUNITY SERVICE FUNDS - 50 & 80			
Fund 50 - Local Sources	\$ 432,306.00	\$ 432,306.00	0.00%
Fund 50 - State/Federal Sources	\$ 213,627.00	\$ 213,627.00	0.00%
Fund 80 - Community Services	\$ -		
Total Fd & Community Service Revenues	\$ 645,933.00	\$ 645,933.00	0.00%

Total Revenues	\$ 18,628,142.00	\$ 18,187,773.00	-2.36%
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**SCHOOL DISTRICT OF NEW GLARUS
PROPOSED EXPENDITURES
October 10, 2022**

GENERAL FUND - 10			
Instruction	ANNUAL MTG BUDGET EXPENDITURES 2022-2023	ORIGINAL BUDGET EXPENDITURES 2022-2023	% Incr/Decr FROM ANNUAL MTG
Undifferentiated Curriculum	\$ 2,640,546.00	\$ 2,643,491.00	0.11%
Regular Curriculum	\$ 3,183,620.00	\$ 3,201,594.00	0.56%
Vocational Curriculum	\$ 367,624.00	\$ 367,624.00	0.00%
Physical Curriculum	\$ 278,164.00	\$ 278,164.00	0.00%
Co-Curricular Activity	\$ 208,118.00	\$ 208,118.00	0.00%
Special Curriculum	\$ 6,500.00	\$ 6,500.00	0.00%
Total Instruction	\$ 6,684,572.00	\$ 6,705,491.00	0.31%
Support Services			
Pupil Services	\$ 288,398.00	\$ 380,980.00	32.10%
Instructional Services	\$ 642,336.00	\$ 634,402.00	-1.24%
General Operations	\$ 387,120.00	\$ 387,120.00	0.00%
School Building Operations	\$ 741,634.00	\$ 722,807.00	-2.54%
Business Services	\$ 220,793.00	\$ 220,793.00	0.00%
Building Operations	\$ 671,138.00	\$ 669,126.00	-0.30%
Maintenance	\$ 281,379.00	\$ 281,379.00	0.00%
Capital Maintenance Projects (Facilities)	\$ 190,000.00	\$ 258,692.00	36.15%
Pupil Transportation	\$ 280,752.00	\$ 280,752.00	0.00%
Central Services	\$ 70,206.00	\$ 70,206.00	0.00%
Insurance	\$ 133,366.00	\$ 133,366.00	0.00%
Debt Services	\$ 97,073.00	\$ 97,073.00	0.00%
Other Support Services (Tech)	\$ 411,399.00	\$ 455,986.00	10.84%
Total Support Services	\$ 4,415,594.00	\$ 4,592,682.00	4.01%
Non-Program Transactions			
Operating Transfers to another Fund	\$ 1,245,828.00	\$ 1,292,353.00	3.73%
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	\$ 374,520.00	\$ 328,548.00	-12.27%
Other Non-Program Transactions	\$ 100.00	\$ 100.00	0.00%
Total Non-Program Transactions	\$ 1,701,748.00	\$ 1,702,301.00	0.03%
TOTAL GENERAL FUNDS	\$ 12,801,914.00	\$ 13,000,474.00	1.55%
SPECIAL PROJECTS FUNDS - 21 & 27			
Fund 21 - Special Revenue Fund	\$ 145,150.00	\$ 145,150.00	0.00%
Fund 27 - Special Education Grants	\$ 228,391.00	\$ 228,391.00	0.00%
Fund 27 - Special Education Regular	\$ 1,790,466.00	\$ 1,826,537.00	2.01%
TOTAL SPECIAL PROJECTS FUNDS	\$ 2,164,007.00	\$ 2,200,078.00	1.67%
DEBT SERVICE FUNDS & OTHER CAPITAL DEBT - 39, 46 & 49			
Fund 39 - Referendum Approved Debt	\$ 3,224,588.00	\$ 2,549,588.00	-20.93%
Fund 46 - Long Term Cap Maint Trust Fund	\$ -	\$ -	0.00%
Fund 49 - Construction Fund	\$ 6,026,084.00	\$ 6,026,084.00	0.00%
TOTAL DEBT SERVICE FUNDS	\$ 9,250,672.00	\$ 8,575,672.00	-7.30%
FOOD & COMMUNITY SERVICE FUNDS - 50 & 80			
Fund 50 - Food Service	\$ 647,436.00	\$ 647,436.00	0.00%
Fund 80 - Community Service	\$ 2,000.00	\$ 2,000.00	0.00%
TOTAL FOOD & COM. SRV. FUNDS	\$ 649,436.00	\$ 649,436.00	0.00%
TOTAL EXPENDITURES-ALL FUNDS	\$ 60 24,866,029.00	\$ 24,425,660.00	-1.77%

This sheet explains the terms on your tax bill, this is NOT your tax bill.

SAMPLE REAL ESTATE PROPERTY TAX BILL

Land Value vs. Improvements Value:

Your property parcel is divided into your lot/land, and your improvements (house, garages, outbuildings, etc) are taxed at the same rate, although the values are likely different.

Total Assessed Value: This is the dollar value your municipality's assessor has determined for your property. **This is the value your municipality uses to calculate the total property tax you pay** for municipal services, as well as school district costs, County services, local technical colleges, and the State Forestation Tax. As you can see, it is the sum of your land value and improvements (house, garages, etc).

Average Assessment Ratio: This number represents the municipal average assessed value of all taxable property when compared to the estimated fair market value (in the municipality your property is located). This value multiplied by Total Estimated Fair Market Value should be comparable to the Total Assessed Value (since this is your municipality average it may not be exact).

Estimated Fair Market: The estimated value calculated by the Wisconsin Department of Revenue, based on "Arms Length Sales" (sales between a willing buyer and seller) during the past year. As with the assessed value box, this is divided up between land/lot & improvements.

Property Address
100 ANY ST

STATE OF WISCONSIN
REAL ESTATE PROPERTY TAX BILL FOR 2018
CITY OF SUPERIOR
DOUGLAS COUNTY

BILL NO. 999999
Correspondence should refer to parcel number
PARCEL#: 01-000-00000-00

SEQ# 236

Assessed Value Land	Ass'd Value Improvements	Total Assessed Value	Ave. Assmt. Ratio	Est. Fair Mkt. Land	Est. Fair Mkt. Improvements	Total Est. Fair Mkt																																																																																	
14,600	127,600	142,200	0.9635	15,200	132,400	147,600	<input type="checkbox"/> A star in this box means unpaid prior year taxes																																																																																
<table border="1"> <thead> <tr> <th>Taxing Jurisdiction</th> <th>2017 Est. State Aids Allocated Tax Dist.</th> <th>2018 Est. State Aids Allocated Tax Dist.</th> <th>2017 Net Tax</th> <th>2018 Net Tax</th> <th>% Tax Change</th> <th>Gross Property Tax</th> <th></th> </tr> </thead> <tbody> <tr> <td>STATE OF WISCONSIN</td> <td></td> <td></td> <td></td> <td>0.00</td> <td></td> <td></td> <td>3,029.10</td> </tr> <tr> <td>DOUGLAS COUNTY</td> <td>1,564,902</td> <td>1,596,787</td> <td>701.00</td> <td>706.66</td> <td>0.8%</td> <td></td> <td>-67.18</td> </tr> <tr> <td>CITY OF SUPERIOR</td> <td>9,643,397</td> <td>9,680,837</td> <td>1,131.89</td> <td>1,121.01</td> <td>-1.0%</td> <td></td> <td>-163.15</td> </tr> <tr> <td>WITC (VTAE)</td> <td>1,440,042</td> <td>1,467,889</td> <td>54.68</td> <td>56.28</td> <td>2.9%</td> <td></td> <td></td> </tr> <tr> <td>SUPERIOR SCHOOL DIST</td> <td>27,258,555</td> <td>29,504,397</td> <td>1,260.14</td> <td>1,143.15</td> <td>-9.1%</td> <td></td> <td>2,798.77</td> </tr> <tr> <td>Total</td> <td>39,916,896</td> <td>42,249,910</td> <td>3,147.71</td> <td>3,029.10</td> <td>-3.8%</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>72.62</td> <td>-7.5%</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>127.08</td> <td>28.4%</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>2,948.01</td> <td>-5.1%</td> <td></td> <td></td> </tr> </tbody> </table>								Taxing Jurisdiction	2017 Est. State Aids Allocated Tax Dist.	2018 Est. State Aids Allocated Tax Dist.	2017 Net Tax	2018 Net Tax	% Tax Change	Gross Property Tax		STATE OF WISCONSIN				0.00			3,029.10	DOUGLAS COUNTY	1,564,902	1,596,787	701.00	706.66	0.8%		-67.18	CITY OF SUPERIOR	9,643,397	9,680,837	1,131.89	1,121.01	-1.0%		-163.15	WITC (VTAE)	1,440,042	1,467,889	54.68	56.28	2.9%			SUPERIOR SCHOOL DIST	27,258,555	29,504,397	1,260.14	1,143.15	-9.1%		2,798.77	Total	39,916,896	42,249,910	3,147.71	3,029.10	-3.8%							72.62	-7.5%							127.08	28.4%							2,948.01	-5.1%		
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School taxes reduced by school levy tax credit		\$ 275.42	IMPORTANT: Ensure this description covers your property. This description is for property tax bill only and may not be a full legal description. 0000 000/000 PLAT: N/A-NOT AVAILABLE SUPERIOR CITY E 1/4 OF LOT # & W 1/2 OF LOT # BLK ### ## RP ###			Net Assessed Value Rate (Does NOT reflect credits) 0.021301703																																																																																	
TOTAL DUE FOR FULL PAYMENT PAY BY January 31, 2019 ▶ \$ 2,798.77 Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and, if applicable, penalty. Failure to pay on time. See reverse.																																																																																							
Installments may be paid as follows: 1317.81 DUE BY 01/31/2019 1480.96 DUE BY 07/31/2019																																																																																							
FOR INFORMATIONAL PURPOSES ONLY - Voter Approved Temporary Tax Increases <table border="1"> <thead> <tr> <th>Taxing Jurisdiction</th> <th>Total Additional Taxes</th> <th>Total Additional Taxes Applied to Property</th> <th>Year Increase Ends</th> </tr> </thead> <tbody> <tr> <td>SUPERIOR SCHOOL DIST</td> <td>4,186,489.44</td> <td>357.91</td> <td>2018</td> </tr> </tbody> </table>								Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends	SUPERIOR SCHOOL DIST	4,186,489.44	357.91	2018																																																																								
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RETAIN THIS PORTION AS YOUR COPY SEE REVERSE SIDE FOR IMPORTANT INFORMATION																																																																																							

PA-6853 (R 8-15)

Taxing Jurisdiction:

While this property tax bill shows main taxing jurisdictions in this county: County, School District, Local Technical College, the Local Municipality where the property is located, and the State of Wisconsin; Wisconsin's 2017-19 State budget (2017 Wisconsin Act 59), eliminated the forestation state tax, thereby reducing the 2017 property tax amount to \$0. Some properties may be in "special purpose districts" such as a lake district or sanitary district. If so a portion of your property tax is also shared by this special district.

Net Assessed Value Rate:

This is the combined mill rate off all the taxing jurisdictions listed below, applied to your Total Assessed Value. The product of these two values equals your Total Tax before the lottery credit is applied.

Recently Passed Referenda:

Per Wisconsin Act 55 (2015), State of Wisconsin requires any referenda passed after December 31, 2014 to be listed on your property tax bill (county, school district, technical school or local municipal referenda).

PAY 1ST INSTALLMENT OF:
\$1,317.81
By January 31, 2019

AND PAY 2ND INSTALLMENT OF:
\$1,480.96
By July 31, 2019

OR PAY FULL AMOUNT OF:
\$2,798.77
By January 31, 2019

Amount Enclosed: \$ _____
 Make Check Payable and Mail to:
 DOUGLAS COUNTY TREASURER
 CAROL JONES
 1313 BELKNAP STREET, RM 102
 SUPERIOR WI 54880
 (715) 395-1348
 2018 Real Estate Property Bill #
 172855
 Parcel #
 01-000-00000-00
 Alt. Parcel #

Amount Enclosed: \$ _____
 Make Check Payable and Mail to:
 DOUGLAS COUNTY TREASURER
 CAROL JONES
 1313 BELKNAP STREET, RM 102
 SUPERIOR WI 54880
 (715) 395-1348
 2018 Real Estate Property Bill #
 172855
 Parcel #
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 SUPERIOR WI 54880
 (715) 395-1348
 2018 Real Estate Property Bill #
 172855
 Parcel #
 01-000-00000-00
 Alt. Parcel #

DOE, JOHN & JANE
 Include This Stub With Your Payment

DOE, JOHN & JANE
 Include This Stub With Your Payment

DOE, JOHN & JANE
 Include This Stub With Your Payment

Payment:

Your tax due is stated in the **TOTAL DUE** box. You have two payment options:

1. Pay in full by January 31; or
2. Two payments: one by January 31, and the second by July 31.

Use the provided payment coupons to make the correct tax payment by mail, or directly to the Douglas County Treasurer. **Note:** if payment is not made by due date, the installment option is no longer available, and other penalties apply as described.

Understanding Your County Property Tax Bill



University of Wisconsin-Extension

For questions or more information, please contact:

James R. Anderson III, PhD

Community & Economic Development Educator

UW-Extension Douglas County

(715) 395-1547 • James.Anderson@ces.uwex.edu • http://douglas.uwex.edu

Communicating Taxpayer Impact of Property Tax Bills

WASDA New Superintendents Workshop

62

November 17, 2021 – 10:00-10:40am

Lisa Voisin
Managing Director
414-765-3801
lvoisin@rwbaird.com

Kevin Mullen
Director
414-765-8709
kmullen@rwbaird.com

Discover the *Baird Difference*

A vertical navigation diagram on the left side of the slide. It consists of four white circles connected by a thin blue line. The top circle is slightly larger than the others. Each circle is connected to a horizontal bar of a different shade of blue or grey, representing the topics listed on the right.

Review Tax Levy and Mill Rate

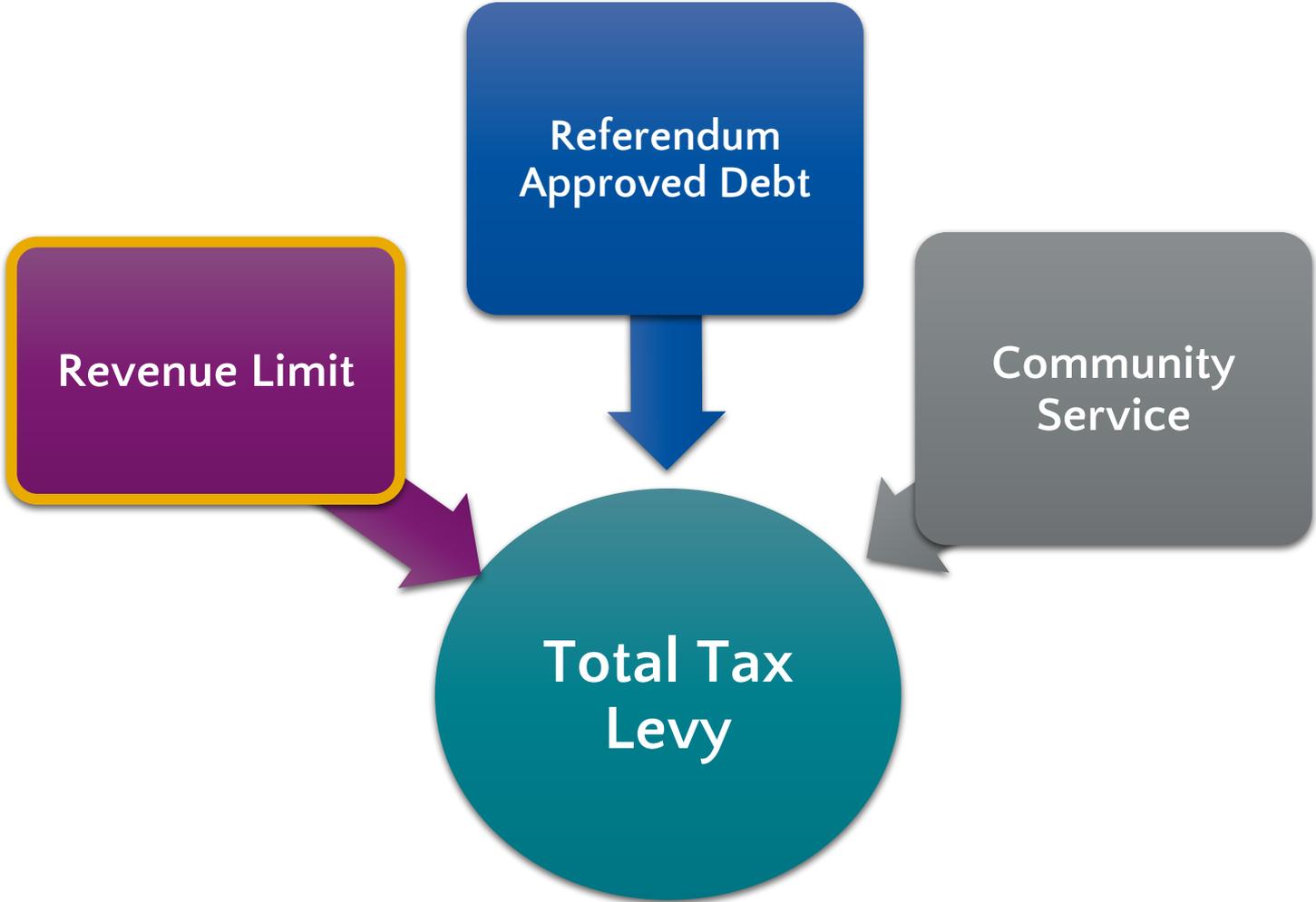
63

Equalized vs. Assessed Value

Dive Into a Property Tax Bill

Horror Stories

Review Tax Levy and Mill Rate



Calculating Mill Rate

Total Levy / Total Property Value (Equalized Valuation TID OUT) per Thousand
= **Mill Rate**

66

Mill Rate Calculation:

- **\$9,239,889 / \$859,892,306 * 1,000**
- **\$10.75 Mill Rate**
 - **\$1,075 on \$100,000 home (school portion only!)**



Equalized vs. Assessed Value

Assessed Value vs. Equalized Value

Assessed Value

- Calculated by local municipality
- Determined periodically “as needed”
- Maintains tax equity within the municipality

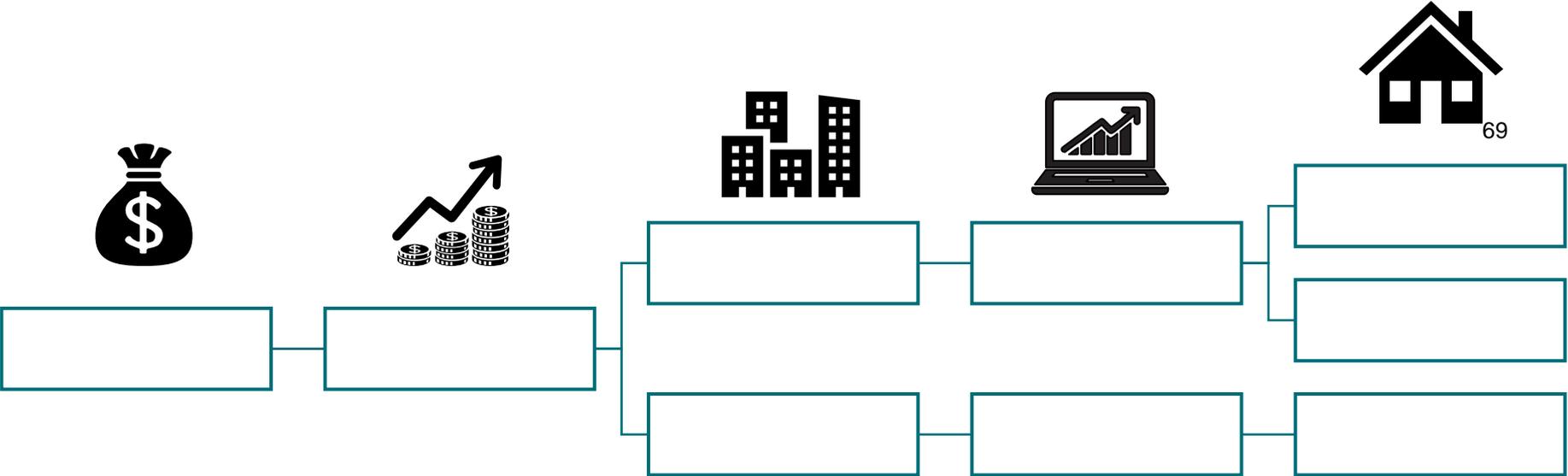
Equalized Value (Fair Market Value)

68

- Calculated by the State (Department of Revenue)
- Determined annually
- Maintains tax equity between different taxing jurisdictions (City, School District, Tech College)

Accurate property values are required to fairly distribute the property tax burden

Levy Distribution



Levy Distribution

- The annual school tax levy will be apportioned amongst the individual municipalities based upon Equalized (EQ) Property Value.
- The district approves the levy and communicates the calculated mill rate impact.

70

	2020-21 Equalized Value	% of District	2020-21 Tax Levy
T. Caledonia	\$ 203,322,760	14.14%	\$ 1,689,010
T. Dekorra	\$ 251,898	0.02%	\$ 2,093
T. Fort Winnebago	\$ 88,228,800	6.14%	\$ 732,920
T. Lewiston	\$ 138,815,728	9.65%	\$ 1,153,147
T. Marcellon	\$ 1,146,660	0.08%	\$ 9,525
T. Pacific	\$ 223,055,675	15.51%	\$ 1,852,932
T. Wyocena	\$ 5,027,981	0.35%	\$ 41,768
C. Portage	\$ 691,906,500	48.12%	\$ 5,747,693
T. Douglas	\$ 20,633,111	1.43%	\$ 171,400
T. Moundville	\$ 49,902,200	3.47%	\$ 414,539
V. Endeavor	\$ 15,128,600	1.05%	\$ 125,674
T. Greenfield	\$ 460,411	0.03%	\$ 3,825
Total	\$ 1,437,880,324	100.00%	\$ 11,944,526

Why it Matters...

Town of Slacker	Assessed Value (90%)
Home 1	\$90,000
Home 2	\$180,000
Total Value	\$270,000

Town of Slacker	Equalized Value
Home 1	\$100,000
Home 2	\$200,000 ₇₁
Total Value	\$300,000

City of Gogetter	Assessed Value (110%)
Home 1	\$110,000
Home 2	\$220,000
Total Value	\$330,000

City of Gogetter	Equalized Value
Home 1	\$100,000
Home 2	\$200,000
Total Value	\$300,000

If the school levy were apportioned using Assessed Value, taxpayers in the Town of Slacker would underpay and the City of Gogetter taxpayers would overpay.

Will Reassessment Matter?

- The Town of Slacker reassessment results in an average value increase of 40% throughout the Town

BEFORE REASSESSMENT

AFTER REASSESSMENT

\$50,000



School Tax Bill
\$333

LOWER
Relative
Re-Assessment

\$60,000



LOWER Tax Bill
\$286

20% ↑ Value

\$50,000



School Tax Bill
\$333

AVERAGE
Relative
Re-Assessment

\$70,000



SAME Tax Bill
\$333

40% ↑ Value

\$50,000



School Tax Bill
\$333

HIGHER
Relative
Re-Assessment

\$80,000



HIGHER Tax Bill
\$381

60% ↑ Value

Taxation of Agricultural Land

- Agricultural land in Wisconsin is valued at a set rate per acre based upon land productivity.
- The State publishes a value per acre for every community by 4 classes of farmland.
- The process is intended to support & maintain farming in the State and keep farmland valued at very low levels to discourage commercial development of farmland. ⁷³
- Example residential value = **\$60,000/acre**; agricultural value = **\$250/acre**



Dive Into a Property Bill

Example Property Bill

Property Address: 6132 WASHINGTON CIR

Parcel #: 345-0822-00
Alt. Parcel #: 3450822000

Assessed Value Land 174,300	Ass'd. Value Improvements 384,700	Total Assessed Value 559,000	Ave. Assmt. Ratio 1.0153	Net Assessed Value Rate (Does NOT reflect credits) 0.022409168
Est. Fair Mkt. Land 171,700	Est. Fair Mkt. Improvements 378,900	Total Est. Fair Mkt. 550,600	<input type="checkbox"/> A Star in this box means Unpaid Prior Year Taxes	School taxes reduced by school levy tax credit \$ 748.95

Taxing Jurisdiction	2018 Est. State Aids Allocated Tax Dist.	2019 Est. State Aids Allocated Tax Dist.	2018 Net Tax	2019 Net Tax	% Tax Change
STATE OF WISCONSIN				0.00	75
MILWAUKEE COUNTY	5,626,248	5,573,836	3,422.49	3,252.65	-5.0%
CITY OF WAUWATOSA	4,021,983	4,332,966	4,086.04	3,940.83	-3.6%
WAUWATOSA SCH DIST	25,939,897	27,929,622	3,614.65	4,393.71	21.6%
MATC	6,017,595	6,039,054	702.05	651.41	-7.2%
METRO SEWER DIST			970.89	906.06	-6.7%
CO SALES TAX CR			-613.12	-617.94	0.8%
Total	41,605,723	43,875,478	12,183.00	12,526.72	2.8%
Parcel #: 345-0822-00	First Dollar Credit		54.00	66.32	22.8%
	Lottery & Gaming Credit		131.14	184.02	40.3%
	Net Property Tax		11,997.86	12,276.38	2.3%

Make Check Payable to: CITY OF WAUWATOSA 7725 W. NORTH AVE WAUWATOSA WI 53213 414.479.8960	Full Payment Due On or Before January 31, 2020 \$12,276.38	Net Property Tax 12,276.38
---------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------	--------------------------------------

Or pay the following installments to:
 4052.52 DUE BY 01/31/2020
 4111.93 DUE BY 03/31/2020
 4111.93 DUE BY 05/31/2020

FOR INFORMATIONAL PURPOSES ONLY - Voter Approved Temporary Tax Increases			
Taxing Jurisdiction WAUWATOSA SCH DIST	Total Additional Taxes 11,450,000.00	Total Additional Taxes Applied to Property 963.41	Year Increase Ends 2039

TOTAL DUE FOR FULL PAYMENT Pay By January 31, 2020 ▶ \$ 12,276.38
Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and, if applicable, penalty. Failure to pay on time. See reverse.

PA-886/3 (R. 8-15)

Example Property Tax Bill

Assessed Value Land 174,300	Ass'd. Value Improvements 384,700	Total Assessed Value 559,000	Ave. Assmt. Ratio 1.0153	Net Assessed Value Rate (Does NOT reflect credits) 0.022409168
Est. Fair Mkt. Land 171,700	Est. Fair Mkt. Improvements 378,900	Total Est. Fair Mkt. 550,600	Ave. Assmt. Ratio .0093401	School taxes reduced by school levy tax credit \$ 748.95
		A	B	C

Taxing Jurisdiction	2018 Est. State Aids Allocated Tax Dist.	2019 Est. State Aids Allocated Tax Dist.	2018 Net Tax	2019 Net Tax	% Tax Change
STATE OF WISCONSIN				0.00	76
MILWAUKEE COUNTY	5,626,248	5,573,836	3,422.49	3,252.65	-5.0%
CITY OF WAUWATOSA	4,021,983	4,332,966	4,086.04	3,940.83	-3.6%
WAUWATOSA SCH DIST	25,939,897	27,929,622	3,614.65	4,393.71	21.6%
MATC	6,017,595	6,039,054	702.05	651.41	-7.2%
METRO SEWER DIST			970.89	906.06	-6.7%
CO SALES TAX CR			-613.12	-617.94	0.8%

$$\boxed{A} \times \text{School Levy Rate } B - \boxed{C} = \boxed{D}$$

“In addition to changes in the school districts levy and mill rate, the individual taxpayers’ school levy impact can change year to year due to changes in assessed value, assessment ratio, resulting fair market value, and the school levy credit.”

- Municipalities are required to list:
 - the total amount of tax levied on the property that is the result of a referendum to exceed, on a nonpermanent basis, a school district revenue limit,
 - and indicate the year in which the authorization to exceed the limit no longer applies. 77
 - A separate listing is required for each such authorization.
- This legislation applies to increases in revenue and tax levy limits approved after December 31, 2014.

FOR INFORMATIONAL PURPOSES ONLY
- Voter Approved Temporary Tax Increases

Taxing Jurisdiction
WAUWATOSA SCH DIST

**Total
Additional Taxes**
11,450,000.00

**Total Additional Taxes
Applied to Property**
963.41

**Year
Increase Ends**
2039

Example Property



Veterans: Start Your \$0 Down VA Home loan online! | See how much you can afford today!

\$419,900 Est. Payment \$1,382/mo
 3 bed 2.5 bath 2,436 sqft 6,098 sqft lot
 2513 N 81st St, Wauwatosa, WI, 53213

- Assessed Value- \$370,400⁷⁸
- Assessment ratio 1.0153
- Est. FMV - \$364,800
- Sale Price - \$419,900

2019 Property Tax Bill

Property Address: 2513 N 81ST ST		Parcel #: 332-0292-00			
		Alt. Parcel #: 3320292000			
Assessed Value Land 105,000	Ass'd. Value Improvements 265,400	Total Assessed Value 370,400	Ave. Assmt. Ratio 1.0153	Net Assessed Value Rate (Does NOT reflect credits)	0.022409168
Est. Fair Mkt. Land 103,400	Est. Fair Mkt. Improvements 261,400	Total Est. Fair Mkt. 364,800	<input type="checkbox"/> A Star in this box means Unpaid Prior Year Taxes	School taxes reduced by school levy tax credit	\$ 496.26

Horror Stories

FRAC SAND MINES

Issue	New Frac Sand mines created double digit growth in property value: 81% increase over 5 years.
Concerns	Severe fluctuations in property value created peaks and valleys in the District Mill Rate, and collection of State Equalization aid
Outcome	Mill rate remained relatively steady as they were allowed to overlevy for their referendum debt, essentially allowing the new sand mines to help prepay their debt.
Strategy	<u>Planning is Key.</u> Used flexibility in debt levy to mitigate the drop in mill rate

80

MUNICIPALITY MISSTATES TIF DISTRICT VALUE

Issue	The District was notified late in the Summer that the City had misstated TID increment the prior year. The correction by restated TID increment by \$19,000,000, resulting in <u>NEGATIVE 5.00%</u> growth in the District's value. 81
Concerns	The School District had approved a Building Referendum in April of 2018. The tax impact of the referendum assumed growth in equalized value of 1.00%. The tax rate for first year of the referendum would be much higher than the increase communicated to the public.
Outcome	The District adjusted the repayment schedule to adjust for the loss of equalized value.
Strategy	<u>Planning is Key.</u> The District was conservative with it's initial projections. The District planned to lock in the long -term borrowing in the Fall when details of the levy were known.

PROPERTY ASSESSMENT DISPUTE

Issue	<p>Lands' End challenged the City of Dodgeville's property tax assessment for its headquarters and sought a refund of the overage of taxes paid.</p> <p>82</p>
Concerns	<p>Lands' End was the largest taxpayer and employer in the District. The District had to levy a tax to for "Rescinded Taxes" over a period of years</p>
Outcome	<p>Mill rate remained relatively steady as they were allowed to levy for the repayment over a period of years.</p>
Strategy	<p><u>Planning is Key.</u> Used flexibility "drop in levy" after the taxes were paid in full to build in a new borrowing for auditorium.</p>

Questions?

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Navigating the Property Tax

Understanding Property Valuation and Taxation in Wisconsin

The property tax is Wisconsin's largest, oldest, and most confusing tax. At least five governments use the tax, and two different methods of valuing property are used to distribute taxes among property owners. One source of confusion arises when tax rates and levies move in opposite directions, a common occurrence over the past 20 years. In addition, property owners are often unaware of how changing property values, both within a municipality and among municipalities, can cause individual property tax bills to rise, even when levies are "frozen."

No tax produces more confusion, more questions, and more misleading information than the property tax. That is to be expected: Multiple governments levy the tax and two different methods are used to value property.

December is property tax time in Wisconsin and questions abound, including:

- Why did the school property tax rate decline, yet my school taxes rose?
- Why did my property taxes increase more than my friend's from across town?
- My property tax bill lists two values for my property. Which one is correct?

Understanding a few key concepts can help citizens navigate the often murky waters of Wisconsin's property tax and get a better handle on annual changes in their bill.

WHO TAXES?

The property tax is not easy for taxpayers, the press, or public officials to understand. This is not surprising. At least five units of government rely on property tax revenues. Moreover, it is not always the same local government that assesses, prepares tax bills, and receives payments.

Property Tax Users

To chart a course through the confusion that is the property tax, a good place to start is to determine

which governments rely on it. The four main users are K-12 schools, municipalities, counties, and technical colleges. Other users include the state and various special districts.

K-12 schools are the largest user of Wisconsin's property tax, levying \$4.7 billion, or 44.3% of last year's \$10.61 billion gross levy (see Figure 1 on page 2). Municipalities are next in line: Towns, villages, and cities levied 27.5% of the 2014 total, which includes levies for tax incremental finance (TIF) districts. The state's 72 counties levied 19.0% of the total. The last of the major users are the 16

Also in this issue:

Wisconsin Birth Rates Continue to Fall • School Aids Rise, Vary

technical college districts, which levied 7.5% of the total. Combined, these four local governments accounted for more than 98% of all Wisconsin property taxes in 2014.

The remainder is levied either by the state (0.7%) to pay for forestry programs, or by other small taxing districts (e.g., lake or sanitary districts).

Property Tax Limits

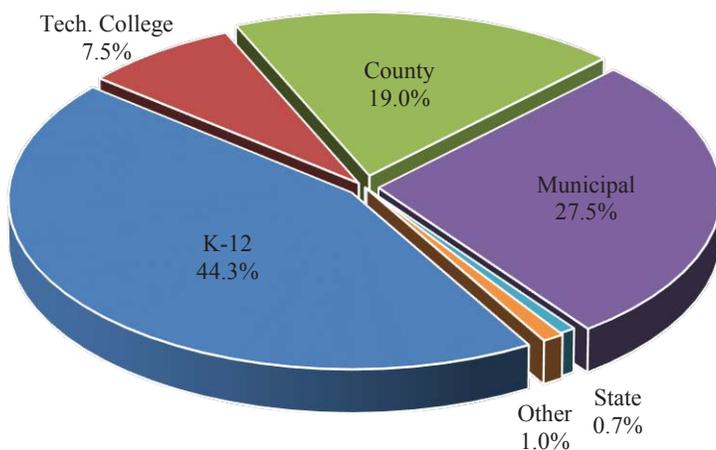
All major users of the property tax are now limited in how much they can increase their levies each year.

K-12 Schools. Since 1993-94, K-12 schools have faced state-imposed revenue limits. Technically, the state limits the combination of school property taxes and general state school aid, so the caps are really an indirect limit on property taxes. If state aids remain unchanged or decline while the revenue limit rises, school officials are allowed to raise property taxes up to their cap. Districts can also exceed their revenue limits with voter approval.

School revenue limits were tightened in recent years. Historically, the limits grew with enrollment and inflation. However, in 2010 and 2011, allowable increases were less than inflation, and in 2012, they were cut 5.5%. Since then, modest increases have been allowed. Total school levies declined 1.0% in 2012, then rose 0.2% and 0.8%, respectively, in subsequent years.

Municipalities and Counties. Since 2006, the state has also limited municipal and county levy increases. Until 2011, allowable increases ranged from 2% to 3.86%, plus an allowance for new construction added to the tax rolls. Since 2012, no levy increase, except for new construction, has been without voter approval.

Figure 1: Who Levies Property Taxes?
Share of Statewide Total Levy by Taxing District, 2014
(Total = \$10.61 Billion)



Exceptions to the limits are allowed for general obligation debt service and levies for tax incremental finance districts. Over the past three years, municipal levies statewide have increased between 1.5% and 2.0%; county levies, between 0.7% and 1.2%

Technical Colleges. Starting with tax year 2015 (December 2014 bills), Wisconsin's technical college revenues are limited in a way similar to those for schools. Limited revenues are the combination of property taxes and state aids and can increase at the rate of new construction. Technical college levies have risen 2.0% or less in each of the past four years.

Setting Levies

Many local governments begin developing their budgets in the spring or summer and finalize them in the fall. Subject to the limits described, local officials set property tax levies when budgets are finalized in October or November. Levies for technical colleges, K-12 schools, and counties are then divided among underlying municipalities. Municipal totals are then apportioned to property owners. The graphic on page 7 illustrates how local property tax levies make it to the property tax bill.

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PROPERTY TAX RATES

One of the most common sources of confusion among property owners at tax time is what they read, hear, and eventually see about levies and tax rates.

When their budgets are finalized, local governments determine the amount of property taxes, subject to state limits, they need from citizens (i.e., the levy). At that time, they also know the total value of taxable property in their taxing jurisdiction (municipality, school district, county, etc.). The tax rate results from dividing the levy by total taxable property value.

$$\text{Tax Rate} = \frac{\text{Tax Levy}}{\text{Total Property Value}}$$

Unlike sales or income tax rates, which are fixed in state law, property tax rates float each year as levies and values change.

For example, suppose a school district sets its property tax levy at \$500,000 in October. If the district's total property value is \$50 million, then the school tax rate is \$500,000 divided by \$50 million, or 0.01. Usually, the rate is expressed as taxes required for each \$1,000 of value. In this case, the rate would be \$10 for every \$1,000 of value.

Changing Tax Rates

As mentioned, property tax rates depend on both levies and values. Because the two can move in the same or in opposite directions, there is much opportunity for taxpayers to be misled by comments about levies and rates made by officials and the press. Table 1 illustrates some possibilities.

In the earlier example, a school district with \$50 million of property value levied \$500,000 at a tax rate of 0.01, or \$10 per \$1,000 of value. Now suppose that in each of the next three years, the levy increases 5% (columns 1 and 2). However, the school tax rate declines, then remains unchanged, and then increases. Each outcome depends on changes in property values.

❶ In the first year, district property values jump 10% from \$50 million to \$55 million. Values (+10%) increase more than the levy (+5%), so the tax rate drops to \$9.55 per \$1,000. Local officials and the press sometimes highlight the falling rate, leading citizens to believe mistakenly that property taxes are declining. In fact, property taxes are rising in this example.

Table 1: Levy and Rate Changes Can Vary
How Value and Levy Changes Affect Property Tax Rates

Property Tax Levy		Property Value		Tax Rate	
Chg.	Amount	Chg.	Amount	↑↓	Per \$1,000
	\$500,000		\$50,000,000		\$10.00
❶ +5% →	525,000	+10% →	55,000,000	↓	9.55
❷ +5% →	551,250	+5% →	57,750,000	↔	9.55
❸ +5% →	578,813	+2% →	58,905,000	↑	9.83

Rapidly-rising values were common in Wisconsin during much of the 1990s and early 2000s. Annual increases of 6%-to-9% were common. Property tax levies were also increasing—but at a slower rate. As a result, tax rates fell.

❷ In the second year of the example, values rise 5%. With value change matching the levy change, the tax rate remains unchanged. Again, note that the unchanged rate masks a 5% increase in the levy.

❸ Finally, in the third year, values grow less than levies, and the tax rate rises. This is what has happened in recent years in parts of Wisconsin. Property tax levies increased little or even fell. Yet, declining property values resulted in higher rates.

Equalized or Assessed Rates

When property owners read about tax rates, they may also be unaware that there are two types—equalized-value rates and assessed-value rates. The rate calculation is the same as shown above. However, one uses current market (or equalized) property values and the other uses assessed values, and the two should not be used interchangeably. These two value types are clarified in the forthcoming discussion.

PROPERTY VALUES

Recall that setting a tax rate depends on two factors: The levy—the amount of property taxes a local government wants—and the value of the land and buildings being taxed. Wisconsin uses two methods to value property, and they are often confused.

Assessed Values

Most homeowners are familiar with their assessed value—the value of their property set by a local assessor. Assessors establish values after reviewing the sale prices of similar properties nearby and sometimes by inspecting the property.

By law, a property is to be assessed at full value; that is, the price at which it would sell on the open

market. Assessed values may be current, or they may be several years old. State law requires that the total assessment of various property types (e.g., residential or commercial) each be within 10% of fair-market value at least once every four years.

Some municipalities have an assessor’s office that updates values annually, usually with the help of computerized systems. Other municipalities, particularly smaller ones, contract with a private assessor or firm to do a revaluation once every few years. A revaluation brings assessments in line with market values. Revaluations are often completed by April or May in time for the board of review (see gray box, page 6).

Why Important? Assessments are the cornerstone of the property tax system. Property taxes owed are determined by multiplying an owner’s assessment by the local tax rate.

But beyond tax rate calculation, assessed values are fundamental to understanding how the entire property tax system works. Here is why: An individual owner’s share of total municipal assessed value is the same as his or her share of taxes due. If a home represents 1% of total municipal assessed value, then the owner pays 1% of the property taxes in the municipality. In other words, assessed values determine how a community’s total property tax will be divided among individual property owners.

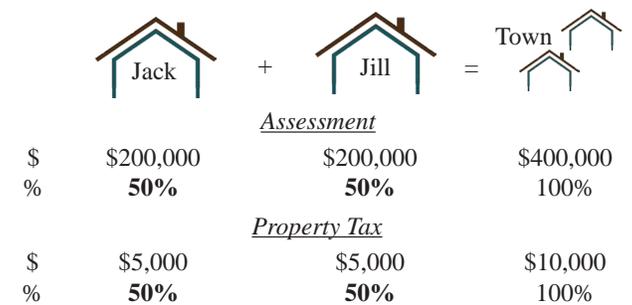
Another example reinforces the point: Consider a village with a \$100,000 levy and assessed value totaling \$20 million. The levy is distributed to each taxpayer based on his or her share of total assessed value. Thus, the owner of a home assessed at \$200,000 is billed for 1% (\$200,000 divided by \$20 million) of the \$100,000 levy, or \$1,000. Note that the owner’s assessment directly affects his or her property tax bill.

Assessment Changes. When a property is revalued, its assessed value may increase, decrease, or stay the same. Property improvements, such as a new room or garage, are likely to increase value. A contaminated water supply or failing septic system might have the opposite effect. Change in value also reflects the strength or weakness of the local real estate market.

One of the most confusing aspects of the property tax is how to interpret the tax impact of an assessment change. Almost without exception, owners are convinced that an assessment increase means a tax increase when the opposite might also be true.

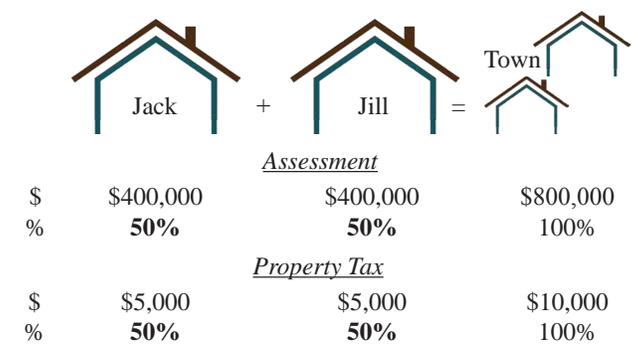
An oversimplified illustration follows. Suppose “Smalltown” has only two properties, one owned by Jack and one by Jill. Each home is valued at \$200,000, so town value totals \$400,000. Note that each property represents half the town’s value. If the town levy is \$10,000, then Jack and Jill are each responsible for half of that, or \$5,000. Both Jack’s and Jill’s share of the tax levy are the same as their share of the town’s value (see Figure 2).

Figure 2: Assessments and Taxes in “Smalltown”
Lesson: Share of Assessment Equals Share of Property Taxes



Now, suppose the town levy remains unchanged at \$10,000 but properties are revalued. Both homes double in value to \$400,000, and the town’s total assessed value is now \$800,000 (see Figure 3). Even though each assessment has doubled, tax bills remain unchanged: Jack and Jill each continue to account for half the town’s value and each pays half the levy, or \$5,000.

Figure 3: Smalltown Revaluation I: Taxes Unchanged
Lesson: If All Values Increase Same, No Property Tax Increase



Smalltown’s experience suggests another property tax rule of thumb. If all properties increase in value by the same percentage and the total levy is unchanged, the tax on each property will remain unchanged. Likewise, if all values decline by the same percentage and the levy is constant, tax bills remain the same. It is when values grow at different rates that tax shifting occurs (see page 5).

Assessment Appeals. If a property owner believes her assessment is incorrect, she may appeal it. However, that appeal must be timely—in the spring, and not in December when property tax bills arrive. How to appeal an assessment is outlined on page 6.

Equalized Values

A problem arises with assessed values when a school, a technical college district, or a county includes several municipalities. One municipality may not have updated its property values and is assessing at 90% of market value, while another might keep its assessments current and be at 100% of market value. This difference means that identical homes could be valued differently in the two communities, one at \$90,000 and the other at \$100,000.

This potential discrepancy in assessments between municipalities is why Wisconsin uses a second form of valuation—equalized values—which are often confused with assessed values.

Equalized value differs from assessed value in three important ways. First, it does not measure the value of individual properties; it measures the value of groups of properties, often an entire municipality. Second, equalized values are estimated by the Wisconsin Department of Revenue, not by local assessors. Third, equalized values are estimates of current fair-market value, while assessed values can be several years out of date. Equalized values are estimated as of January 1 and reported on August 15 of each year.

How Are They Used? Equalized values are used by schools, counties, and technical colleges in a manner similar to the way municipalities use assessed values. Property tax levies are apportioned to underlying municipalities based on their shares of total equalized values.

For example, a school district with \$50 million of equalized value is comprised of a city with 60% (\$30 million) of the value and a town with 40% (\$20 million). Of the \$500,000 school levy, 60% (\$300,000) is assigned to the city for collection from individual taxpayers, while 40% (\$200,000) is assigned to the town.

Equalized values avoid local differences in assessment timing and provide a uniform estimate of market value throughout the state. Thus, they enable a “fair” distribution of property tax levies in counties and educational districts.

TAX SHIFTING . . .

The prior discussion of property values explains how tax levies are distributed, first from counties and schools to underlying municipalities, and then from municipalities to local property owners. Values also play a hidden role in the state property tax system.

Taxpayers understand that rising municipal, school, or county levies usually translate into higher property tax bills. However, what many do not understand is how different rates of value growth among municipalities, or within a municipality, can also affect their bill. This leads to the painful topic of tax shifting, probably the least understood aspect of the property tax.

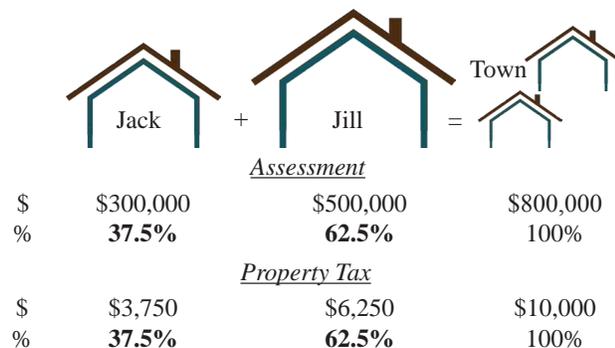
. . . From Changing Assessed Values

Return to the two-home town example. If the property tax levy is unchanged, even when both assessments doubled from \$200,000 to \$400,000, tax bills did not change. Before and after revaluation, each home accounted for half of town value and paid half the \$10,000 levy.

But what if Jack’s home increased in value by 50% to \$300,000, while Jill’s more than doubled to \$500,000? Even with no change in the levy, tax bills will change.

The reason goes back to the “share of value equals share of tax” rule of thumb. While each house formerly accounted for 50% of town value, Jack’s now accounts for 37.5% ($\$300,000 \div \$800,000$) while Jill’s accounts for 62.5% ($\$500,000 \div \$800,000$). Jack is billed for 37.5% of the \$10,000 levy, or \$3,750; Jill 62.5% or \$6,250. Even with no change in the town levy, Jack receives a property tax cut, while Jill sees an increase (see Figure 4).

Figure 4: Smalltown Revaluation II: Taxes Shift
Changing Valuations Can Shift Property Tax Burdens



. . . From Changing Equalized Values

When assessed values change at different rates, individual tax burdens shift, as shown above. This

same dynamic can occur when equalized values change. Once again, equalized values are used to distribute school, county, and technical college levies to underlying municipalities. If one town's equalized value increases faster than others', its share of district value—and total tax levy—will also rise.

The prior school example is instructive. The district had \$50 million of equalized value, \$30 million in a city and \$20 million in the neighboring town. Of the total \$500,000 levy, 60% (\$300,000) was apportioned to the city and 40% (\$200,000) to the town.

Suppose strong demand for lake property helps increase the town's equalized value by 50% to \$30 million, while city values remain the same. The school district's total equalized value is now \$60 million, with each municipality claiming half.

The school levy remains unchanged at \$500,000, but the town and city are now each responsible for half (\$250,000). The city's portion of the school levy declines \$50,000 from \$300,000 in the prior year, while the town's portion rises by the same amount. As those levies are then distributed to local taxpayers, city residents experience a school tax cut, while town residents see an increase—despite no school levy change.

This is why taxpayers often question “tax freeze” claims. Even if all property tax levies are frozen, differential value change causes a shift in the allocation of those levies. In the end, some taxpayers experience property tax increases, despite promises of a freeze.

The Perfect Storm?

Put property-value changes within a municipality (revaluation) together with equalized value changes across municipalities, and the result is a “double whammy” for taxpayers. More of the school, county, and technical college levies move to communities with faster-rising equalized values. And within those communities, fast-appreciating properties represent a growing share of assessed values, and their owners pay a larger share of the tax.

A final layer of complexity is then added to the tax bill. The school levy might be rising 2%, the county levy 3%, and the municipal levy 1%. When these varying levy changes are added to the tax shifting described above, property owners face a “perfect storm.” With all of the subtle complexities of the property tax, it is no wonder it is the state's most disliked tax. □

Assessment Appeals

Upon completion of a revaluation or reassessment, property owners receive a notice of the new assessed value. If the owner believes the assessment is too high, he or she can appeal. However, owners who refuse an assessor's written request by certified mail to view the property cannot contest their assessment. Moreover, a taxpayer who waits until the property tax bill arrives in December has no recourse.

A local board of review hears and decides property assessment appeals. The board must schedule its first meeting in the 30 days after the second Monday in May, but it may schedule a later date if assessments are not completed. Written or verbal notice of intent to file an objection must be provided to the board of review's clerk at least 48 hours prior to the board's first meeting.

An owner who is unhappy with his or her assessment should first talk with the local assessor. Municipalities hold an “open book” where assessments may be reviewed and the assessor questioned. The assessment roll must be open for a minimum of two hours prior to the board of review's first meeting. An individual who believes a property is unfairly assessed must file an objection during these two hours.

In deciding to appeal, a taxpayer should be aware that the assessor's value is presumed correct unless proved otherwise by factual evidence presented at the hearing. Also, small percentage differences in value are not sufficient to warrant a change.

The property owner is expected to establish what he or she feels is the fair market value of the property during the appeal. If the owner's property was recently purchased, the purchase price is the best evidence of fair market value. The next best indicator of current market value is sale of comparable properties in the area. These properties are affected by similar factors, such as proximity to schools, parks, shopping, or employment.

Taxpayers considering an appeal should call their municipal clerk to verify dates for the open book period and the board of review meeting. Those pursuing an appeal must follow appeals process guidelines.

Individuals dissatisfied with the decision of a board of review have two additional appeal options. First, they may ask the Wisconsin Department of Revenue to review the board's decision. Requests must be filed within 20 days of the board's decision.

Second, taxpayers may also challenge the board of review's decision or DOR's ruling in circuit court. The court does not hear new evidence; rather, it looks at the prior record and either upholds or invalidates the assessment. That is why it is important to present all evidence related to a property's assessment during the board of review meeting. □

Understanding the Property Tax Process

How Local Property Tax Levies Make it to Your Property Tax Bill

(1) January 1: Equalization Process Begins.

The Wisconsin Department of Revenue (DOR) begins estimating equalized (fair market) values for all taxing jurisdictions in the state.

(2) Spring: Local Assessments. Municipal assessment updates are usually completed by spring. Assessed values are used to distribute to local property owners all property taxes apportioned to the municipality, including those for schools, counties, and technical colleges. To illustrate, consider John and Jane Doe, whose home is assessed at \$200,000. They live in Badgerville, where assessments of all taxable property total \$200 million. Given their share of total value ($\$200,000 \div \$200,000,000=0.1\%$), the Does will be billed for 0.1% of all property taxes Badgerville collects.



Does' assessment: \$200,000

 \div


Total Badgerville assessment: \$200,000,000

 $= 0.1\%$

Does pay 0.1% of all Badgerville property taxes.

(3) August 15: Equalized Values Set. DOR reports equalized values for local taxing jurisdictions. These values are used to apportion tax levies from schools, counties, and technical colleges to underlying municipalities. For example, Badgerville has \$210 million in total equalized values (equalized values do not necessarily equal assessed values). The county in which it is located has \$2 billion of equalized property value. Since Badgerville's values are 10.5% of the county total, it is responsible for 10.5% of the county levy.



Badgerville eq. values: \$210 million

 \div


County eq. values: \$2 billion

 $= 10.5\%$

Badgerville is apportioned 10.5% of county levy

(4) October/November: Property Tax Levies Set. The budget process for most local governments begins in the spring or summer, and concludes in October or November. That is when property tax levies are set.

(5) November/December: Tax Levies Apportioned. After all local governments have set their levies, those tax totals are apportioned to underlying municipalities. Here, the county levy is \$8 million. Since Badgerville's equalized values accounts for 10.5% of total county values, it is responsible for 10.5% of the county levy, or \$840,000.



County levy: \$8 million

 \times


Badgerville share of eq. values: 10.5%

 $= \$840,000$

County levy apportioned to Badgerville

(6) December: Property Tax Bills Prepared and Mailed. After total levies have been apportioned to municipalities, local officials use assessed values to calculate individual property tax bills. Total property taxes billed to Badgerville residents is \$4 million. The assessed value of the Doe's property is 0.1% of the total, thus they are billed for 0.1% of the total, or \$4,000.



Total levies assigned to Badgerville: \$4,000,000

 \times


Does' assessment share: 0.1%

 $= \$4,000$

Does' property tax



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WISTAX NOTES

Wisconsin Births Continue to Fall. The number of babies born in Wisconsin declined in 2013 for the sixth consecutive year. Last year's drop was 663. The 66,566 births in 2013 was the lowest number since 1997.

Declining births have long-term implications for Wisconsin's economy and government. During 2009-13, about 341,000 children were born in Wisconsin. Many will enter the workforce in about 20 years, but they will replace a much larger group who will be retiring. For example, the size of Wisconsin's 41-to-45 year old population is approximately 375,000. It is challenging to increase employment when there are not enough workers to replace retirees.

In the near term, the decline in births will impact K-12 schools. In many parts of the state, declining enrollment is a problem as school revenues are tied directly to the number of students. With birth rates continuing to fall, the financial challenges associated with declining enrollment will only continue.

School Aids Rise, Vary. The state is providing an additional \$85.5 million in general school aids for 2014-15. However, not all districts will receive more, due to variations in district spending, enrollment, and property values.

In 220 districts, aids are rising by a total of \$120.2 million, while in 202 districts, aids are falling a total of

\$34.7 million. General school aids will total \$4.35 billion in 2014-15.

Wisconsin's school aid formula distributes funds each year based on spending and property values per student. In general, districts with more value per student are aided less; those with less are aided more.

However, declining school aid does not necessarily mean school spending is also falling (or vice versa). Wisconsin schools face state-imposed revenue limits, which cap the amount of revenue districts can collect from a combination of general school aid and local property taxes. This year, all districts are allowed a \$75 per student increase in their limits. The state is also providing a \$150 per student aid payment (up from \$75 last year) that is not subject to revenue limits. The net effect is a \$150 per student increase in district revenues. □

UNITED STATES POSTAL SERVICE STATEMENT OF OWNERSHIP, MANAGEMENT, AND CIRCULATION. Table with 12 numbered items and a circulation table with columns A, B, C, D, E, F, G, H, I and numerical values.

The Wisconsin Taxpayers Alliance, founded in 1932, is the state's oldest and most respected private government-research organization. Through its publications, civic lectures, and school talks, WISTAX aims to improve Wisconsin government through citizen education. Nonprofit, nonpartisan, and independently funded, WISTAX is not affiliated with any group—national, state, or local—and receives no government support. In accordance with IRS regulations, WISTAX financial statements are available on request.



Property Assessment

Understanding Property Valuation and Shifting Tax Burdens

While assessments are fundamental to Wisconsin's property tax system, most property owners know little about them even though they can impact their property tax bill. Property revaluations do not necessarily mean tax increases, but can lead to a shifting of the tax. Property tax bills are also affected by changes in equalized values, or state estimates of the current fair market value of taxable property.

Each November, newspapers around the state report on municipal, county, and school property tax levies set by local officials. In December property owners are billed for their share of those levies.

Often, those bills spark questions, such as:

- Why did my school property taxes increase when the school levy was unchanged this year?
- My assessment increased 10% last year after the town revalued properties, yet my taxes declined. Why? or
- The assessed value of my property has not changed for the past three years, yet my property taxes keep increasing. How can that be?

To be sure, property tax levies play a large role in determining individual tax bills. That said, answers to the above questions have more to do with property valuation.

Taxpayers often underestimate the role of valuation in Wisconsin's property tax system. In Wisconsin, two measures of value—assessed and equalized—are used to apportion property taxes. Uneven changes in either can shift property taxes between property owners, resulting in higher bills even when levies are unchanged.

ASSESSMENT BASICS

Why Assess?

In order to impose a tax, government officials must know an item's value or, in some cases, the quantity

sold. The sales tax is applied to the price of the good or service purchased. The income tax is imposed on the dollar value of wages and investment earnings. Gas taxes and cigarette taxes are applied to each gallon or pack, respectively.

Similarly, the property tax is applied to the value of property. However, while prices and incomes are known with a high degree of certainty, property values are often not.

For a recently sold home, market value is typically the selling price.

Also in this issue:

CAFR Facts: GAAP Deficit Falls; State Debt Little Changed

Here's how to continue receiving reports like these ...

THE WISCONSIN TAXPAYER
Vol. 80, Number 9 | September 2012

Badger State Business Taxes More Than Just the Corporate Income Tax

Wisconsin businesses paid more than \$8.5 billion in state and local taxes in 2011. The largest business tax was the property tax, accounting for over half the total. Businesses also paid more than \$7 billion in sales (16% of the total) and unemployment (12%) taxes. The corporate income tax—the most often discussed business tax—was only 10% of the total. As a percent of private sector output, Wisconsin's business taxes ranked 31st nationally, although the state's unemployment, corporate income, and property taxes ranked in the top half of states.

Tax rhetoric inevitably heats up during election years, and one part of the debate centers on business taxes. Some view businesses as important to job creation and focus on lessening or simplifying the tax burden on them. Others emphasize the need to fund increased public services with what they see as a more suitable mix of revenue.

This debate is an important one but rarely relies on facts.

OVERVIEW
A discussion of business taxation often focuses on the corporate income tax, but businesses pay a variety of taxes and fees, and some do not have to pay the corporate income tax. In fact, Wisconsin businesses paid \$8.5 billion in taxes in 2011 but only \$852.9 million was from this tax.

Major business taxes also include those on property, sales, income, and employment. The state also places additional levies on utility companies, insurance companies, and hospitals. The three largest taxes (property, sales, and unemployment) accounted for almost 80% of all business taxes. (See Figure 1, page 2)

Property Tax
The property tax is based on property values and tax rates. Property values are determined locally or, in the case of manufacturing, by the state. Rates are determined largely by local governments. Within each municipality, the same rate is applied to all types of property, whether it is residential, commercial, manufacturing, or agricultural.

Businesses paid \$4.3 billion in property taxes in 2011, or almost \$3 billion more than the next-largest tax. Business property taxes increased 226.6% since 1982, when they totaled \$1.3 billion (see Table 1, page 3).

Business property taxes are paid on several categories of property. In 2011, commercial and manufacturing property taxes accounted for \$1.9 billion and \$261.7 million, respectively.

Also in this issue:
WISTAX Expertise Sought by Many • SchoolFacts12

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TRUSTED ANALYSIS FROM THE WISCONSIN TAXPAYERS ALLIANCE

FOCUS

In brief 09.18.2012 • No. 17

College and career readiness need work

An Iowa testing firm that administers the ACT college entrance exam reports that only 31% of Wisconsin's 2012 high school graduates are prepared to succeed in four courses typically taken by college freshmen. The percentage is lower for African-Americans (2%) and Hispanics (13%). Part of the challenge here is that minority students take less rigorous courses than they do in other states.

Capitol notes

- The Government Accountability Board (GAB) says that the May and June recall elections had an "unbudgeted" price tag of \$13.5 million, with most of the costs at the local level. The GAB director explained that "instead of conducting two primaries and two elections this year, Wisconsin election officials will be conducting six elections."
- A June report from the Legislative Audit Bureau found that state government had 196 economic development programs administered by eight agencies. In 2009-11, the state spent an estimated \$226.5 million on such activities.
- Meanwhile, another study identified 36 programs in nine agencies that provide employment and training services.
- WISTAX President Todd A. Berry is among 22 scholars, researchers, and policymakers named an affiliate of UW-Madison's Center for the Advancement of Postsecondary Education (WISCAP). WISCAP affiliates help address Wisconsin's postsecondary education challenges. Berry has presented at past WISCAP conferences and occasionally teaches UW graduate courses in education finance and policy.

College, Career Readiness, 2012
ACT Benchmarks: Wis. and US Averages

ACT Test	Wis. mark	US mark	Diff.	% of Wis. students
English/Comp	18.0	21.5	-0.2	20.5
Math/Science	22.0	22.0	-0.3	21.1
Reading/Soc. Sci.	21.0	22.1	-0.5	21.3
Science/Writing	24.0	22.1	-0.2	20.9
Overall	21.1	22.1	-0.2	21.1

College, Career Readiness, 2012
ACT Benchmarks: Wis. and US Averages

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Science/Writing	24.0	22.1	-0.2	20.9
Overall	21.1	22.1	-0.2	21.1

On average, state students met the benchmark for college algebra (22.0) and surpassed it for social science (based on ACT reading, 22.1 vs. 21.0). However, they lagged behind the benchmark for science (22.1 vs. 24.0), even though they topped the US average (20.9).

Detailed findings

The problem with averages is that they do not reveal how many Wisconsin students actually met or exceeded each subject-area benchmark and were college-ready. The table (below) does that, and also includes information based on student background.

All students. Overall, 75% of our students reached the readiness threshold.

College Readiness by Background, Courses Pre-Students At or Above ACT Benchmarks

Group	Engl.	Read.	Math	Sci.	Tot.
(Comp.)	(Soc. Sci.)	(M)	(S)	(B)	(B)
All	75	59	54	58	31
Gender					
Male	73	59	60	44	36
Female	77	60	49	33	27
Ethnic Background					
Black	27	17	9	5	3
Hispanic	52	38	30	17	11
White	83	66	61	44	35
10 Course Preparation (pre-2011)					
Core*	99	64	60	42	35
<Core	63	48	39	27	20

Note: The scores "at or above" are based on scores of English and three or more years each of math, social studies, and science.

Wisconsin students had average ACT scores that equaled or surpassed three of four benchmarks. As the table (above) shows, they averaged 21.5 on the English portion of the ACT, 3.5 points above the 18.0 benchmark for English composition and 1.0 points above the US average. However, this was 0.2 points below what Badger State students scored in 2008. A similar pattern prevailed in all four subject areas.

wis tax

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However, two similar homes may sell at different prices because one owner needs to sell quickly and the other does not. Moreover, most properties are rarely sold, making their value uncertain.

Wisconsin's constitutional uniformity clause states "the rule of taxation shall be uniform." Uniformity applies not only to tax rates within a jurisdiction, but to property valuations as well. Thus, to determine value for property tax purposes, we turn to assessments, or a local assessor's best estimate of each property's value.

More Than Just Homes. When residents think assessments, they typically think homes. That is unsurprising as they receive property tax bills for their homes each December.

However, businesses, farm and forest land, and even some personal property are subject to the property tax and must also be valued. Questions of who assesses, how properties are assessed, and how assessments are used are answered next.

Who Assesses?

Most property is assessed by a local assessor. The one exception is manufacturing, which is assessed by the Wisconsin Department of Revenue (DOR).

Large municipalities often employ their own full-time assessor. Smaller communities typically hire, on a part-time basis, private contract assessors. Whether they are public- or private-sector employees, all assessors are certified by DOR and must follow the department's long, detailed property assessment manual.

How Are Properties Assessed?

While most residents are interested in the nuts and bolts of residential assessment, they should understand that assessments of other properties affect residential property tax bills. Not all properties are assessed in the same way as homes.

Residential. To estimate the value of a home, the assessor views individual properties, preferably inside and out. He or she measures square footage, takes note of fixtures such as showers, cabinets, sinks, etc., and rates construction quality. The assessor also considers recent sales in the area. These factors help determine an assessed value reflecting the current market.

Note that assessed values are as of January 1. If a home was damaged in February, that damage would not be reflected in the current year's assessment.

Commercial Property. Like residential, commercial property is valued at market. However, the current market value is often more difficult to determine for commercial property, especially for "big box" stores, as sales are rare and configurations can vary. The state assessment manual requires assessors consider three approaches to value:

- The cost approach looks at the net cost of replacing the building;
- The market approach considers recent sales of similar properties; and
- The income approach values the property based on the income the property produces.

Over the past few years, some commercial property owners have challenged assessments based on what is termed the "dark store theory," or the notion that the store's value is the same as a similar empty storefront. Most have won and have had assessments reduced, affecting the tax bills of others in the community (see shifting discussion on page 5).

Agricultural Property. Prior to 1998, farmland was valued based on its "highest and best use." For farms on the edge of urban areas, that often meant

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valuing farmland based on what a developer might pay to create a subdivision or build a shopping center even if the owner intended to keep it in agricultural use.

The 1995-97 state budget changed farmland assessment from “highest and best use” to “use-value.” Under use-value, an acre of farmland is valued based on the net income that could be generated growing corn.

A 2002 DOR study estimated that use value reduced farmland values by almost 90%, from \$20.7 billion under the old system to \$2.8 billion under use-value assessment.

Ag-Forest and Undeveloped Land. State law defines agricultural forest land as “producing or capable of producing commercial forest products” and meeting other specific conditions. For ag-forest and for undeveloped land, the assessor determines the market value. Once determined, the two property types are then assessed at 50% of that value for property tax purposes.

Challenging Assessments. Assessments can be challenged by property owners at the annual board of review (see gray box on page 7 for details).

How Are Assessments Used?

Quality assessments are fundamental to a fair property tax system as they are used to apportion property taxes among a community’s property owners. At its most basic, a property owner’s share of the total tax levy is the same as his or her share of total assessed values.

Smallville Example. A simple example helps understanding. Smallville is a community with a small store and two residents, each with their own home. Andrew’s home is assessed at \$100,000; Betty’s at \$150,000. The store is assessed at \$250,000. The total assessed value of Smallville is \$500,000 (see Figure 1).

Property taxes in the village, including municipal, school, and county levies, total \$10,000. The village divides that amount among property owners according to their share of total value. Since the assessed value of Andrew’s home is 20% of the total (\$100,000 ÷ \$500,000), he pays 20% of the tax, or \$2,000. Betty’s home accounts for 30% of total value (\$150,000 ÷ \$500,000), so she pays 30% of the tax, or \$3,000. The value of the store is half the village total, and the owner pays half the levy, or \$5,000.

The example highlights the importance of accurate assessment in apportioning the property tax among owners. If assessments are not current or

Figure 1: Assessments and Taxes in Smallville
Total Assessed Value \$500,000; Total Property Taxes \$10,000



accurate, some property owners will pay more than their “fair share” of the property tax, while others will pay less.

Property Tax Rates. Relying on assessments to distribute the property tax is a novel idea for many taxpayers. They are familiar with a local property tax rate applied to the value of their property. This rate, though, is simply an alternative method of determining property taxes.

Local governments do not directly set property tax rates; they approve property tax levies. Once the levy is set, the property tax rate is calculated: total levy divided by total value. In Smallville, the property tax rate is \$10,000 levy ÷ \$500,000 value = 0.020, or more commonly expressed as \$20 per \$1,000 of assessed value.

Applying the rate to the value of the three properties yields the same result as dividing total taxes among owners using assessment shares: \$2,000 for Andrew (0.02 x \$100,000); \$3,000 for Betty (0.02 x \$150,000), and \$5,000 for the store’s owner (0.02 x \$250,000).

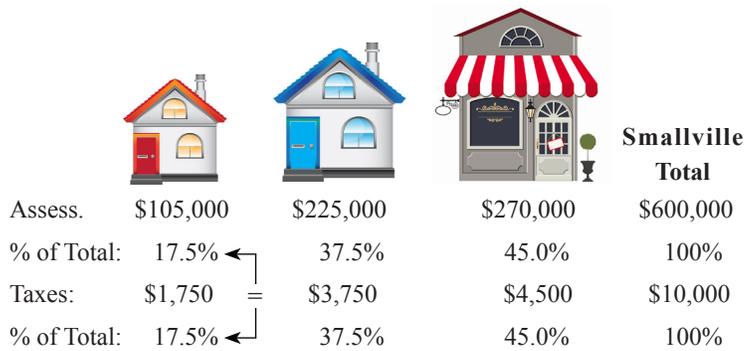
Rates Can Be Deceptive. The problem with focusing on tax rates is it masks the importance of assessment in determining individual property tax bills. Moreover, because rate arithmetic is not well understood, it can also be used to confuse taxpayers.

For example, suppose the village increased the levy 10% to \$11,000 while assessed property values rose 20% to \$600,000. Local officials could tout a rate drop to \$18.33 per \$1,000 of value (\$11,000 ÷ \$600,000), despite the increased levy and property tax bills.

Assessments vs. Revaluations

Many taxpayers confuse two property tax terms: assessment and revaluation. Assessment occurs annu-

Figure 2: Assessments, Taxes in Smallville After Revaluation
 Total Assessed Value \$600,000; Total Property Taxes \$10,000



ally. Each spring, local assessors compile an assessment roll, a list of a community's taxable properties and their assessments or assessed values.

These amounts may be the same as in the prior year, or they may differ. In many communities, assessed values remain unchanged in most years. However, if a home was expanded or damaged in the prior year, the assessed value should be updated to reflect those changes.

Due to the uniformity clause, sale of a home does not necessarily trigger an assessment change. If assessment of one property is updated to current market value while others are assessed based on the market several years prior, properties are not assessed uniformly.

A community-wide revaluation remedies that situation. During a revaluation, the assessor again inspects individual properties, measures, and considers recent sales. New assessed values are generated reflecting current market conditions.

Municipalities must revalue at least once every five years. In addition, at least once every five years, assessments for each major class of property must be within 10% of market value. State law defines a major class as a property type—residential, commercial, agricultural, etc.—that accounts for more than 10% of total value in the community.

Why Revalue? A return to the Smallville, several years later, shows the importance of revaluation. While assessed values have remained unchanged (there has been no revaluation), inflation and other factors have affected property values in the village. In particular, Betty's lake front property is in high demand; similar properties in the area have sold for more than \$200,000. Yet, the three taxpayers continue to pay taxes based on dated assessed values.

The village board votes to revalue and the three properties are reassessed: Andrew's home at \$105,000; Betty's at \$225,000; and the store at \$270,000. Total assessed values in Smallville are now \$600,000 and total property taxes are unchanged at \$10,000 (see Figure 2).

Even though Andrew's home increased in value from \$100,000 to \$105,000, its share of total assessed value declined from 20% to 17.5% ($\$105,000 \div \$600,000$). Thus, Andrew's property tax bill dropped from \$2,000 to \$1,750 (17.5% of the \$10,000 total levy). The value of the store also rose, but like Andrew's home, it now accounts for a smaller share of total value: 45% versus 50% before revaluation. Taxes on the property fall from \$5,000 to \$4,500.

Because the market for properties similar to Betty's was strong, its share of total value increased from 30% to 37.5%, resulting in a higher tax bill—\$3,750 vs. \$3,000 prior to revaluation.

Note that after revaluation, the tax rate declined from 0.02 to 0.0167 ($\$10,000 \div \$600,000$), or \$16.70 per \$1,000 of value. The decline was due solely to rising values; the levy remained unchanged at \$10,000.

This revaluation example highlights two important property tax issues. First, because assessments were out of date prior to the revaluation, Andrew and store's owner were paying more than their "fair share" of the property tax, while Betty was paying less. All

Figure 3: Timeline for Estimation and Use



three are now paying property taxes based on the current market value of their properties.

Second, revaluation does not necessarily mean a property tax increase. The value of Andrew’s home and the store rose after revaluation. Yet, their property taxes declined because the value of Betty’s home increased more. Often, changes to an individual’s property taxes are the result of shifting property values.

Other Assessment Shifts. A similar result occurs when assessments are successfully appealed. For example, instead of revaluation, suppose the owner of the store appealed her assessment and had it reduced from \$250,000 to \$200,000. That property would now account for 44.4% of total values ($\$200,000 \div \$450,000$ total value); property taxes would fall from \$5,000 to \$4,440.

The decline in the store’s value shifts property taxes to other properties. Andrew’s share of value rises to 22.2%, Betty’s to 33.3%. As such, they are now apportioned larger shares of the levy. Andrew’s tax bill increases from \$2,000 to \$2,220; Betty’s from \$3,000 to \$3,330.

EQUALIZED VALUES

Assessed values are consistent estimates of value within a community, and thus can be used to distribute property taxes among all property owners within that community. But counties, technical college districts, and most K-12 school districts are comprised of multiple municipalities, some of which may have assessed values near market value due to recent revaluation and others with dated assessments. Thus, assessed values are inappropriate for apportioning these levies to underlying municipalities.

Instead, Wisconsin uses a second measure of value unfamiliar to many residents. Equalized values are state estimates of the current market value of all taxable property in the state.

Equalized vs. Assessed

There are two important differences between assessed and equalized values. First, while assessed values can be dated, equalized values are always current. Second, while assessed values are estimates for individual properties, equalized values are for groups of properties—entire municipalities, counties, and school districts.

When estimating equalized values, DOR considers property sales, assessments, property appraisals, and other information. While local assessments are generally published in the spring, equalized values are not reported until August. Like assessments, equalized values are as of January 1.

Use of Equalized Values

During October and November, municipalities, counties, K-12 schools, and technical colleges set their property tax levies. For a county or a technical college levy, that amount is paid by residents of many underlying municipalities. A school district’s levy is often paid by residents of two, three, or more municipalities.

In Wisconsin, these levies are not passed directly to local taxpayers. Rather, they are apportioned to the underlying municipalities using equalized values. The municipality then bills local property owners for not only the municipal levy, but the municipality’s share of the county, school, and technical college levies as well.

The apportionment is similar to the one just discussed using assessed values. Each municipality is billed for a share of the overlying taxing unit’s levy equal to its share of equalized property values. For example, if the total equalized property value in a city accounts for 10% of the value in the county, the city is apportioned 10% of the county levy.

The City of Antigo in Langlade County illustrates this process (see Table 1, page 6). In 2015-16,

of Assessed and Equalized Property Values



July August September October November December

Table 1: Apportioning Tax Levies in Antigo
2015-16, \$ Millions

Taxing District	2015 Eq. Value	Antigo Share	Total Levy	Apportioned to Antigo
City of Antigo	\$358.0	100.0%	\$3.5	\$3.5
Langlade County	1,664.2	21.5	9.2	2.0
Antigo Schools	1,068.4	33.5	9.2	3.1
Northcentral Tech	15,251.0	2.3	19.2	0.4

its equalized value totalled \$358 million, which was 21.5% of the Langlade County total. Thus, the city was apportioned 21.5% of the county’s \$9.2 million levy, or \$2.0 million. Similarly, Antigo was billed for 33.5% of the school district levy (\$3.1 million of \$9.2 million total) and 2.3% of Northcentral Technical College’s levy (\$0.4 million of \$19.2 million total). The city also levied \$3.5 million for municipal purposes.

Combined, city residents were responsible for \$9.0 million in total property taxes. That amount was then apportioned to local taxpayers using assessed values.

Equalized Values and Tax Shifting

The discussion on pages four and five highlights the property tax shifting that can occur during a revaluation. A similar, and more common, shifting of property taxes occurs when equalized values in one community are rising faster than those in neighboring communities. Table 2 illustrates.

School District AB is comprised of Town A and City B, each of which is home to two residents. In year one, each home is assessed at \$100,000 and each municipality’s equalized value equals its assessed value (1).

The school district levies \$4,000 (2), which is divided equally between the two municipalities

based on equalized values (both \$200,000). In both municipalities, the \$2,000 levied is split evenly between the two residents (3) based on assessed values of \$100,000 each.

In the second year, equalized values rise in the town due to an abundance of lake property in high demand. Total equalized value there rises to \$300,000 (4), while the city remains at \$200,000. Total school district equalized values are now \$500,000, of which Town A accounts for 60%.

The district’s levy remains unchanged at \$4,000, but Town A is now apportioned 60% of that amount, or \$2,400 (5); City B is apportioned the remaining \$1,600 (40% of the \$4,000 levy). Each of these amounts are then distributed to residents based on assessments. Despite an unchanged school levy, town residents each pay \$1,200 in school taxes compared to \$1,000 in the prior year (6). School taxes for city residents decline to \$800.

ASSESSMENT QUALITY

The most critical, yet overlooked, component of Wisconsin’s property tax system is assessment. Equitable distribution of property taxes requires accurate and current assessments.

The challenge for many communities is cost, as revaluations can be expensive. Municipal officials must balance a trade-off between the cost of revaluing and the benefits of up-to-date assessments.

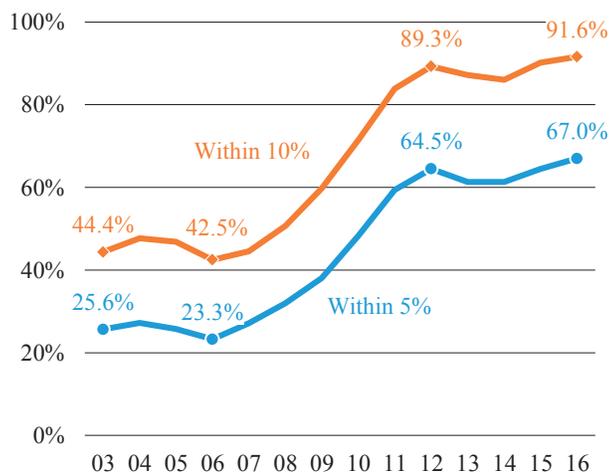
Assessment Ratios

The best way to measure assessment quality is to compare individual property sales with their assessed values. Without access to that information, assessment ratios—total assessed value as a percentage of

Table 2: Changing Equalized Values Shift Property Taxes
Hypothetical School District, Municipalities, \$ Thousands

	Year 1						Year 2					
	Equalized Value		Levy	Assessed Value		Tax	Equalized Value		Levy	Assessed Value		Tax
School Dist. AB	\$400		\$4.0 ²				\$500		\$4.0			
Town A	\$200	50%	\$2.0	\$200		\$2.0	\$300	60%	\$2.4	\$200		\$2.4
Home A1				\$100	50%	\$1.0 ³	⁴		⁵	\$100	50%	\$1.2 ⁶
Home A2				\$100	50%	\$1.0				\$100	50%	\$1.2
City B	\$200	50%	\$2.0	\$200		\$2.0	\$200	40%	\$1.6	\$200		\$1.6
Home B1				\$100	50%	\$1.0				\$100	50%	\$0.8
Home B2				\$100	50%	\$1.0 ³				\$100	50%	\$0.8 ⁶

Figure 4:
Assessment Ratios Improve Due to Recession?
 Assessed as % of Equalized Values for All Municipalities



total equalized value in a community—can be examined. As mentioned, state law requires a municipality’s assessed values be within 10% of current market values once every five years. Assessment ratios less than 90% indicate the municipality is likely due for revaluation.

In 2016, total assessed value was within 10% of total equalized value in nearly 92% of municipalities; assessed values were within 5% of equalized in 67% (see Figure 4). Those were the highest percentages in many years. The gains since 2006, though, may not be solely due to revaluations.

In 2006, assessed values were within 10% of equalized values in only 42.5% of municipalities. In the years following, ratios improved dramatically so that by 2012, that percentage approached 90%. Clearly, some municipalities revalued during these years.

However, this period included an extended recession in real estate values. Equalized values statewide declined 8.4% during 2008-12. If equalized values fall and assessments remain unchanged, assessment ratios rise. In other words, much of the improvement may have been due to market decline rather than revaluation.

The challenge moving forward is to keep assessments near market value. While the onus for this is on municipal officials, property owners should hold their feet to the fire. After all, revaluations do not mean universal property tax hikes. They just assure that taxpayers are paying the appropriate share of the levy. □

Challenging Assessments

When a municipal revaluation is complete, property owners receive a notice of the new assessed value. If the property owner feels the assessment is too high, he or she can appeal, but it must be done in a timely manner. Written or verbal notice of intent to file an objection must be provided to the board of review’s clerk at least 48 hours prior to the board’s first meeting.

The board of review must schedule its first meeting in the 30 days after the second Monday in May, but it may schedule a later date if assessments are not completed.

Municipalities hold an “open book,” during which assessments may be reviewed and the assessor questioned. A property owner who is unhappy with his or her assessment should first talk with the local assessor. The assessment roll must be open for a minimum of two hours prior to the board of review’s first meeting. An individual who believes a property is not fairly assessed must file an objection during these two hours.

In making the decision to appeal, the taxpayer should be aware that (1) the assessor’s value is presumed correct unless proved otherwise by factual evidence presented at the hearing, and (2) small percentage differences in value are not sufficient to warrant a change.

The property owner is expected to establish what he or she feels is the fair market value of the property during the appeal. If the owner’s property was recently purchased, the purchase price is the best evidence of fair market value. The next best indicator of current market value is sale of comparable properties in the area. These properties are affected by similar factors, such as proximity to schools, parks, shopping, or employment.

Taxpayers considering an appeal should call their municipal clerk to verify dates for the open book period and the board of review meeting. Those pursuing an appeal must follow appeals process guidelines.

Individuals dissatisfied with the decision of the board of review have two additional appeal options. First, they may ask DOR to review the board’s decision. Requests must be filed within 20 days of the board’s decision.

Second, taxpayers can also challenge the board of review’s decision or DOR’s ruling with the circuit court. The court does not hear new evidence; rather, it looks at the prior record and either upholds or invalidates the assessment. That is why it is important to present all evidence relating to the property assessment during the board of review meeting.



Wisconsin Taxpayers Alliance

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PERIODICALS
USPS 688-800

WISTAX NOTES

■ **CAFR Facts.** In April, state accountants released the 2016 edition of the Comprehensive Annual Financial Report, or CAFR for short. The document contains Wisconsin’s official financial statements along with other information on state finances.

GAAP Deficit Falls. The statements detail state revenues and spending for fiscal 2016 using generally accepted accounting principles (GAAP). Under GAAP, Wisconsin finished the year with an ending balance of $-\$1.72$ billion in its general fund. The 2016 “GAAP deficit” was a slight improvement over the $-\$1.78$ ending balance in 2015.

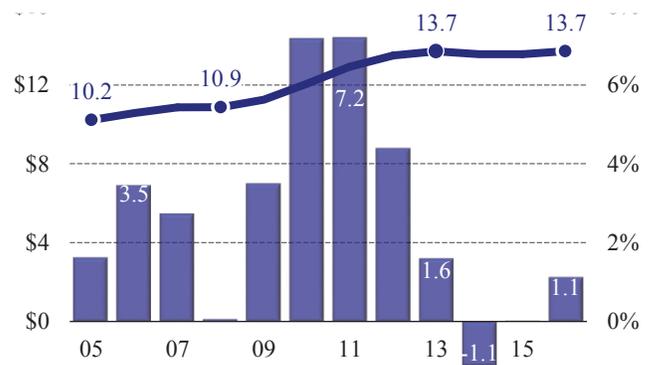
That the state reported a GAAP deficit in 2016 is not surprising: It has reported one in every year since 1990. That said, negative ending balances are rare among the states. Last year, only four other states—Connecticut, Illinois, Kansas, and West Virginia—reported them. Moreover, in both total dollars and per capita ($-\$299$), the Badger State’s balance was second-worst behind Illinois ($-\$9.6$ billion total and $-\$747$ per capita).

Wisconsin also reports it finances on a cash basis. Using that approach, the state reported an ending balance of $\$331$ million for 2016.

State Debt Little Changed. At the end of fiscal 2016, Wisconsin had $\$13.7$ billion in outstanding debt, 1.1% more than in 2015 but the same as in 2013. Since 2011, state debt is up 6.1%. During the prior five years, it climbed 22.2%.

Wisconsin issues three types of bonds: general obligation, revenue, and annual appropriation. General obligation debt is backed by the full taxing power of the state. Typically, borrowing for new buildings and land purchases are funding with this type of debt. Over the past decade, general obligation bonds have also been used to pay for

Growth in State Debt Slows
Total State Debt (line, \$ Billions) and % Change (bars)



transportation projects. Wisconsin had $\$7.7$ billion of general obligation debt at the end of fiscal 2016.

Revenue bonds are backed by a specific revenue source. Most are for transportation and are repaid with gas taxes and vehicle registration fees. Revenue bonds totalled $\$3.0$ billion in 2016.

Unlike the other two bond types, annual appropriation bonds are not backed by a pledged source of revenue. Instead, repayment must be appropriated each year. Wisconsin used this type of borrowing to pay for unfunded post-employment benefits. It also used them in 2009 to refinance its tobacco settlement borrowing. Annual appropriation bonds totalled $\$3.0$ billion in 2016. □

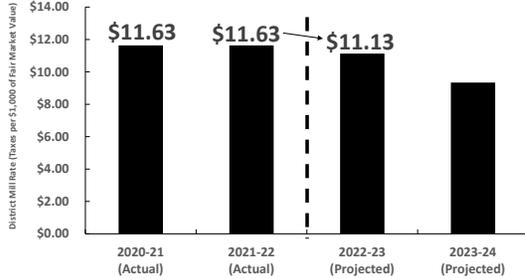
In FOCUS . . . recently in our biweekly newsletter

- Assembly GOP dives into transport finance; gubernatorial cold water (#9-17)
- Budget politics, 2017: “The world turned upside down”? (#10-17)

School District of New Glarus

Mill Rate Comparison

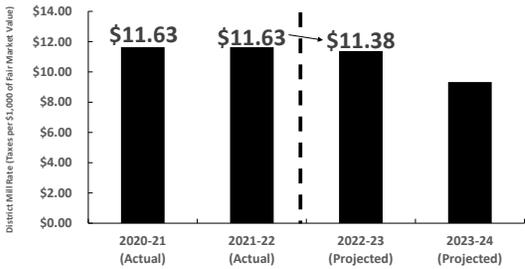
SCENARIO 1: MILL RATE DECREASE OF \$0.50



2022-23		
	Levy	Mill Rate
Operations	\$3,883,047	\$5.70
Referendum Debt	\$2,490,288	\$3.66
Debt Prepayment	\$1,200,000	\$1.76
TOTAL	\$7,573,335	\$11.13

Estimated Savings from Defeasance: \$378,923

SCENARIO 2: MILL RATE DECREASE OF \$0.25



2022-23		
	Levy	Mill Rate
Operations	\$3,883,047	\$5.70
Referendum Debt	\$2,490,288	\$3.66
Debt Prepayment	\$1,370,000	\$2.01
TOTAL	\$7,743,335	\$11.38

Estimated Savings from Defeasance: \$433,690

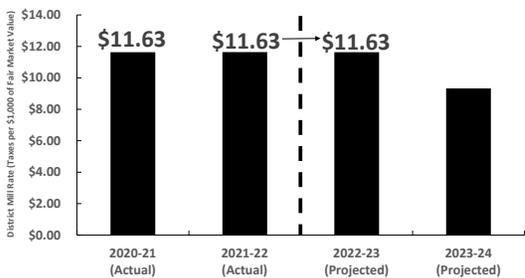
SCENARIO 3: MILL RATE DECREASE OF \$0.10



2022-23		
	Levy	Mill Rate
Operations	\$3,883,047	\$5.70
Referendum Debt	\$2,490,288	\$3.66
Debt Prepayment	\$1,475,000	\$2.17
TOTAL	\$7,848,335	\$11.53

Estimated Savings from Defeasance: \$467,516

SCENARIO 4: MAINTAIN MILL RATE



2022-23		
	Levy	Mill Rate
Operations	\$3,883,047	\$5.70
Referendum Debt	\$2,490,288	\$3.66
Debt Prepayment	\$1,545,000	\$2.27
TOTAL	\$7,918,335	\$11.63

Estimated Savings from Defeasance: \$490,067

2022-23 operations estimates are per the District's draft 2022-23 revenue limit worksheet.
 Mill rate based on 2022 Equalized Valuation (TID-OUT) of \$680,661,438 with annual growth of 0.00% thereafter.
 Assumes operating mill rate is flat from 2022-23 to 2023-24

D. Referendum Projects - Prepare for Upcoming Village Plan Commission Meeting

VIII. **FUTURE AGENDA ITEMS**

IX. **ANNOUNCEMENTS**

X. **FUTURE SCHOOL BOARD AND COMMITTEE MEETINGS**

A. October 24, 2022 - Discussion & Regular Board Meeting - 7:15 p.m.

B. November 14, 2022 - Discussion & Regular Board Meeting - 7:15 p.m.

XI. **CLOSED SESSION:** The Board will entertain a motion to convene into closed session pursuant to s. 19.85 (1) (a) (g) to 1. Review legal recommendations regarding encroachments on school district property. 2. Discuss the educational and disciplinary status of a district pupil. The Board may take action in closed session, if necessary and appropriate. Thereafter, the Board will entertain a motion to reconvene into open session. The Board may take further action that is necessary and appropriate. The Board will then entertain a motion to adjourn.

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 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 ACCOMMODATIONS INCLUDING THE PROVISION OF INFORMATIONAL MATERIAL IN AN ALTERNATIVE FORMAT FOR A DISABLED PERSON TO BE ABLE TO ATTEND THIS MEETING.