

**AGENDA**

**SCHOOL DISTRICT OF NEW GLARUS**

**BUDGET COMMITTEE MEETING**

**MONDAY, OCTOBER 24, 2022**

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

**HTTPS://US02WEB.ZOOM.US/J/83316343548?PWD=QUXKWU5IEKZMBGTVUL  
3RXVGAZFQQT09 BY PHONE USING 1-646-568-7788 MEETING ID 833 1634 3548**

**& PASSWORD 919216**

**1701 2ND STREET**

**NEW GLARUS, WISCONSIN 53574**

**6:30 PM**

- I. **Call to Order - Travis Zimmerman, Chair**
- II. **2022-23 Mill Rate**

**2**



# School District of New Glarus

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

District (608) 527-2410  
Fax (608) 527-5101  
[www.ngsd.k12.wi.us](http://www.ngsd.k12.wi.us)

To: Board of Education  
From: Tammy Marty, Business Manager  
Re: 2022 - 2023 Original Budget and Tax Levy adjustments – Mill Rate \$11.38  
Date: October 24, 2022

In October, the following factors are finally known: third Friday count, summer school count, state aid, and equalized property values

This sets the stage for the BOE to adopt the 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 – adjustment reflects changes to tax levy based on general aid received from state
- Per Pupil Aid – reflects adjustment of student FTE
- Equalization aid – adjustment reflects actual provided by the DPI on October 15<sup>th</sup>

### **Referendum – Fund 39**

- Property taxes – adjustment reflects additional levy for prepayment of principal and interest and related administrative expenses

## **2022- 2023 Expenditures:**

### **General Fund – 10**

- Adjustment reflect the revenue gained by adjustments of property tax, equalization aid, per pupil aid, and personal property exemption

### **Referendum Debt – Fund 39**

- Adjustment reflects additional prepayment of principal and interest and related administrative expenses

Administration recommends the Board approve all funds total budget of **\$25,735,819**.

The operating budget, Fund 10, is \$12,975,633. The fund balance ratio as a percentage of expenditures is approximately 27.58%.

**Tax Levy/Mill Rate** – Administration recommends the Board approve the tax levy of **\$7,747,833** this equates to a mill rate of \$11.38.



# School District of New Glarus

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To: Board of Education  
From: Tammy Marty, Business Manager  
Re: 2022 - 2023 Original Budget and Tax Levy adjustments – Mill Rate \$11.63  
Date: October 24, 2022

In October, the following factors are finally known: third Friday count, summer school count, state aid, and equalized property values

This sets the stage for the BOE to adopt the 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 – adjustment reflects changes to tax levy based on general aid received from state
- Per Pupil Aid – reflects adjustment of student FTE
- Equalization aid – adjustment reflects actual provided by the DPI on October 15<sup>th</sup>

### **Referendum – Fund 39**

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## **2022- 2023 Expenditures:**

### **General Fund – 10**

- Adjustment reflect the revenue gained by adjustments of property tax, equalization aid, per pupil aid, and personal property exemption

### **Referendum Debt – Fund 39**

- Adjustment reflects additional prepayment of principal and interest and related administrative expenses

Administration recommends the Board approve all funds total budget of **\$25,905,819.00**.

The operating budget, Fund 10, is \$12,975,633. The fund balance ratio as a percentage of expenditures is approximately 27.58%.

**Tax Levy/Mill Rate** – Administration recommends the Board approve the tax levy of **\$7,917,833** this equates to a mill rate of \$11.63. The \$11.63 mill rate has been maintained over the past ten years. 2022 will be the 11<sup>th</sup> year.

**SCHOOL DISTRICT OF NEW GLARUS**  
**PROPOSED REVENUES - Mill Rate \$11.38**  
**October 24, 2022**

<b>GENERAL FUND - 10</b>			
	BUDGET REVENUES 10/10/2022	ORIGINAL BUDGET REVENUES 2022-2023	% Incr/Decr FROM 10/10/2022
<b>Property Taxes</b>	<b>\$ 3,883,047.00</b>	<b>\$ 3,922,545.00</b>	<b>1.02%</b>
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	\$ 1,032,440.00	\$ 1,032,440.00	0.00%
Transportation Aid	\$ 13,640.00	\$ 13,640.00	0.00%
Library Aid (Common School Fund)	\$ 41,000.00	\$ 41,000.00	0.00%
<b>Equalization Aid</b>	<b>\$ 6,535,458.00</b>	<b>\$ 6,471,861.00</b>	<b>-0.97%</b>
Exempt - Computer/Personal Property Aid	\$ 33,498.00	\$ 33,498.00	0.00%
<b>Per Pupil Aid</b>	<b>\$ 658,154.00</b>	<b>\$ 657,412.00</b>	<b>-0.11%</b>
Grants - State	\$ 8,200.00	\$ 8,200.00	0.00%
Grants - Federal	\$ 389,845.00	\$ 389,845.00	0.00%
Grants/Donations - Local	\$ 3,500.00	\$ 3,500.00	0.00%
Other Revenue Thru State	\$ 82,582.00	\$ 82,582.00	100%
<b>Total General Fund Revenues</b>	<b>\$ 12,825,474.00</b>	<b>\$ 12,800,633.00</b>	<b>-0.19%</b>

<b>SPECIAL PROJECTS FUNDS - 21 &amp; 27</b>			
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	\$ 459,184.00	\$ 459,184.00	0.00%
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	\$ 1,292,353.00	\$ 1,292,353.00	0.00%
<b>Total Special Projects Revenues</b>	<b>\$ 2,195,078.00</b>	<b>\$ 2,195,078.00</b>	<b>0.00%</b>

<b>DEBT SERVICE FUNDS &amp; OTHER CAPITAL DEBT - 39 &amp; 46, 49</b>			
<b>Fund 39 - Referendum Approved Debt</b>	<b>\$ 2,490,788.00</b>	<b>\$ 3,825,788.00</b>	<b>53.60%</b>
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%
<b>Total Debt Service Revenues</b>	<b>\$ 2,521,288.00</b>	<b>\$ 3,856,288.00</b>	<b>52.95%</b>

<b>FOOD &amp; COMMUNITY SERVICE FUNDS - 50 &amp; 80</b>			
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	\$ -		
<b>Total Fd &amp; Community Service Revenues</b>	<b>\$ 645,933.00</b>	<b>\$ 645,933.00</b>	<b>0.00%</b>

<b>Total Revenues</b>	<b>\$ 18,187,773.00</b>	<b>\$ 19,497,932.00</b>	<b>7.20%</b>
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**SCHOOL DISTRICT OF NEW GLARUS  
PROPOSED EXPENDITURES - Mill Rate \$11.38**

**October 24, 2022**

<b>GENERAL FUND - 10</b>			
<b>Instruction</b>	<b>BUDGET EXPENDITURES 10/10/2022</b>	<b>ORIGINAL BUDGET EXPENDITURES 2022-2023</b>	<b>% Incr/Decr FROM 10/10/2022</b>
Undifferentiated Curriculum	\$ 2,643,491.00	\$ 2,643,491.00	0.00%
Regular Curriculum	\$ 3,201,594.00	\$ 3,201,594.00	0.00%
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%
<b>Total Instruction</b>	<b>\$ 6,705,491.00</b>	<b>\$ 6,705,491.00</b>	<b>0.00%</b>
<b>Support Services</b>			
Pupil Services	\$ 380,980.00	\$ 380,980.00	0.00%
<b>Instructional Services</b>	<b>\$ 634,402.00</b>	<b>\$ 609,561.00</b>	<b>-3.92%</b>
General Operations	\$ 387,120.00	\$ 387,120.00	0.00%
School Building Operations	\$ 722,807.00	\$ 722,807.00	0.00%
Business Services	\$ 220,793.00	\$ 220,793.00	0.00%
Building Operations	\$ 669,126.00	\$ 669,126.00	0.00%
Maintenance	\$ 281,379.00	\$ 281,379.00	0.00%
Capital Maintenance Projects (Facilities)	\$ 258,692.00	\$ 258,692.00	0.00%
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)	\$ 455,986.00	\$ 455,986.00	0.00%
<b>Total Support Services</b>	<b>\$ 4,592,682.00</b>	<b>\$ 4,567,841.00</b>	<b>-0.54%</b>
<b>Non-Program Transactions</b>			
Operating Transfers to another Fund	\$ 1,292,353.00	\$ 1,292,353.00	0.00%
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	\$ 328,548.00	\$ 328,548.00	0.00%
Other Non-Program Transactions	\$ 100.00	\$ 100.00	0.00%
<b>Total Non-Program Transactions</b>	<b>\$ 1,702,301.00</b>	<b>\$ 1,702,301.00</b>	<b>0.00%</b>
<b>TOTAL GENERAL FUNDS</b>	<b>\$ 13,000,474.00</b>	<b>\$ 12,975,633.00</b>	<b>-0.19%</b>
<b>SPECIAL PROJECTS FUNDS - 21 &amp; 27</b>			
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	\$ 1,826,537.00	\$ 1,826,537.00	0.00%
<b>TOTAL SPECIAL PROJECTS FUNDS</b>	<b>\$ 2,200,078.00</b>	<b>\$ 2,200,078.00</b>	<b>0.00%</b>
<b>DEBT SERVICE FUNDS &amp; OTHER CAPITAL DEBT - 39, 46 &amp; 49</b>			
Fund 39 - Referendum Approved Debt	\$ 2,549,588.00	\$ 3,884,588.00	52.36%
Fund 46 - Long Term Cap Maint Trust Fund	\$ -	\$ -	0.00%
Fund 49 - Construction Fund	\$ 6,026,084.00	\$ 6,026,084.00	0.00%
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>\$ 8,575,672.00</b>	<b>\$ 9,910,672.00</b>	<b>15.57%</b>
<b>FOOD &amp; COMMUNITY SERVICE FUNDS - 50 &amp; 80</b>			
Fund 50 - Food Service	\$ 647,436.00	\$ 647,436.00	0.00%
Fund 80 - Community Service	\$ 2,000.00	\$ 2,000.00	0.00%
<b>TOTAL FOOD &amp; COM. SRV. FUNDS</b>	<b>\$ 649,436.00</b>	<b>\$ 649,436.00</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES-ALL FUNDS</b>	<b>\$ 7 24,425,660.00</b>	<b>\$ 25,735,819.00</b>	<b>5.36%</b>

**SCHOOL DISTRICT OF NEW GLARUS**  
**PROPOSED REVENUES - Mill Rate \$11.63**  
**October 24, 2022**

<b>GENERAL FUND - 10</b>			
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<b>DEBT SERVICE FUNDS &amp; OTHER CAPITAL DEBT - 39 &amp; 46, 49</b>			
<b>Fund 39 - Referendum Approved Debt</b>	<b>\$ 2,490,788.00</b>	<b>\$ 3,995,788.00</b>	<b>60.42%</b>
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%
<b>Total Debt Service Revenues</b>	<b>\$ 2,521,288.00</b>	<b>\$ 4,026,288.00</b>	<b>59.69%</b>

<b>FOOD &amp; COMMUNITY SERVICE FUNDS - 50 &amp; 80</b>			
Fund 50 - Local Sources	\$ 432,306.00	\$ 432,306.00	0.00%
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<b>Total Revenues</b>	<b>\$ 18,187,773.00</b>	<b>\$ 19,667,932.00</b>	<b>8.14%</b>
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<b>TOTAL GENERAL FUNDS</b>	<b>\$ 13,000,474.00</b>	<b>\$ 12,975,633.00</b>	<b>-0.19%</b>
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Fund 27 - Special Education Regular	\$ 1,826,537.00	\$ 1,826,537.00	0.00%
<b>TOTAL SPECIAL PROJECTS FUNDS</b>	<b>\$ 2,200,078.00</b>	<b>\$ 2,200,078.00</b>	<b>0.00%</b>
<b>DEBT SERVICE FUNDS &amp; OTHER CAPITAL DEBT - 39, 46 &amp; 49</b>			
Fund 39 - Referendum Approved Debt	\$ 2,549,588.00	\$ 4,054,588.00	59.03%
Fund 46 - Long Term Cap Maint Trust Fund	\$ -	\$ -	0.00%
Fund 49 - Construction Fund	\$ 6,026,084.00	\$ 6,026,084.00	0.00%
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>\$ 8,575,672.00</b>	<b>\$ 10,080,672.00</b>	<b>17.55%</b>
<b>FOOD &amp; COMMUNITY SERVICE FUNDS - 50 &amp; 80</b>			
Fund 50 - Food Service	\$ 647,436.00	\$ 647,436.00	0.00%
Fund 80 - Community Service	\$ 2,000.00	\$ 2,000.00	0.00%
<b>TOTAL FOOD &amp; COM. SRV. FUNDS</b>	<b>\$ 649,436.00</b>	<b>\$ 649,436.00</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES-ALL FUNDS</b>	<b>\$ 24,425,660.00</b>	<b>\$ 25,905,819.00</b>	<b>6.06%</b>

**Equalized Property Value**

	Historical		Current Year		Budget Year	
	2020 - 2021	% of Dist	2021 - 2022	% of Dist	2022 - 2023	% of Dist
T. Montrose	\$480,250	0.09%	\$535,154	0.09%	\$586,668	0.09%
T. Perry	\$8,613,202	1.60%	\$9,565,509	1.63%	\$10,958,363	1.61%
T. Primrose	\$46,950,283	8.73%	\$49,867,722	8.48%	\$56,210,526	8.26%
T. Adams	\$1,884,884	0.35%	\$2,041,408	0.35%	\$2,328,121	0.34%
T. Exeter	\$40,777,015	7.58%	\$42,453,701	7.22%	\$48,363,920	7.11%
T. New Glarus	\$190,288,033	35.38%	\$215,293,941	36.60%	\$256,368,157	37.66%
T. Washington	\$2,661,448	0.49%	\$2,934,959	0.50%	\$3,423,476	0.50%
T. York	\$47,815,633	8.89%	\$56,710,177	9.64%	\$68,048,807	10.00%
V. New Glarus	\$198,353,600	36.88%	\$208,755,800	35.49%	\$234,373,400	34.43%
<b>Total EQ Property Value</b>	<b>\$537,824,348</b>	<b>100%</b>	<b>\$588,158,371</b>	<b>100%</b>	<b>\$680,661,438</b>	<b>100%</b>

**Tax Levy**

	Historical		Current Year		Budget Year	
	2020 - 2021	% Δ	2021 - 2022	% Δ	2022 - 2023	% Δ
Total Levy	\$6,255,622	5.25%	\$6,842,562	9.38%	\$7,747,833	13.23%
Mill Rate	\$11.63	-0.02%	\$11.63	0.02%	\$11.38	-2.16%

**Tax Levy by Municipality**

	Historical		Current Year		Budget Year	
	2020 - 2021	% of Dist	2021 - 2022	% of Dist	2022 - 2023	% of Dist
T. Montrose	\$5,586	0.09%	\$6,226	0.09%	\$6,678	0.09%
T. Perry	\$100,183	1.60%	\$111,284	1.63%	\$124,737	1.61%
T. Primrose	\$546,095	8.73%	\$580,155	8.48%	\$639,833	8.26%
T. Adams	\$21,924	0.35%	\$23,749	0.35%	\$26,501	0.34%
T. Exeter	\$474,292	7.58%	\$493,901	7.22%	\$550,517	7.11%
T. New Glarus	\$2,213,306	35.38%	\$2,504,703	36.60%	\$2,918,187	37.66%
T. Washington	\$30,956	0.49%	\$34,145	0.50%	\$38,969	0.50%
T. York	\$556,160	8.89%	\$659,759	9.64%	\$774,586	10.00%
V. New Glarus	\$2,307,120	36.88%	\$2,428,639	35.49%	\$2,667,826	34.43%
<b>Total School Levy</b>	<b>\$6,255,622</b>	<b>100%</b>	<b>\$6,842,562</b>	<b>100%</b>	<b>\$7,747,833</b>	<b>100%</b>

**Taxpayer Estimated Analysis**

Taxpayer <u>Equalized</u> Value	2020 - 2021	2021 - 2022	% Δ	2022 - 2023	% Δ
<b>\$100,000</b>	\$1,163	\$1,163	0.00%	\$1,138	-2.15%
If taxpayer value increased 98% of average		\$1,140	-2.00%	\$1,115	-4.11%
If taxpayer value increased 102% of average		\$1,186	2.00%	\$1,161	-0.19%
<b>\$200,000</b>	\$2,326	\$2,326	0.00%	\$2,276	-2.15%
If taxpayer value increased 98% of average		\$2,279	-2.00%	\$2,230	-4.11%
If taxpayer value increased 102% of average		\$2,373	2.00%	\$2,322	-0.19%
<b>\$400,000</b>	\$4,652	\$4,652	0.00%	\$4,552	-2.15%
If taxpayer value increased 98% of average		\$4,559	-2.00%	\$4,461	-4.11%
If taxpayer value increased 102% of average		\$4,745	2.00%	\$4,643	-0.19%

**Equalized Property Value**

	Historical		Current Year		Budget Year	
	2020 - 2021	% of Dist	2021 - 2022	% of Dist	2022 - 2023	% of Dist
T. Montrose	\$480,250	0.09%	\$535,154	0.09%	\$586,668	0.09%
T. Perry	\$8,613,202	1.60%	\$9,565,509	1.63%	\$10,958,363	1.61%
T. Primrose	\$46,950,283	8.73%	\$49,867,722	8.48%	\$56,210,526	8.26%
T. Adams	\$1,884,884	0.35%	\$2,041,408	0.35%	\$2,328,121	0.34%
T. Exeter	\$40,777,015	7.58%	\$42,453,701	7.22%	\$48,363,920	7.11%
T. New Glarus	\$190,288,033	35.38%	\$215,293,941	36.60%	\$256,368,157	37.66%
T. Washington	\$2,661,448	0.49%	\$2,934,959	0.50%	\$3,423,476	0.50%
T. York	\$47,815,633	8.89%	\$56,710,177	9.64%	\$68,048,807	10.00%
V. New Glarus	\$198,353,600	36.88%	\$208,755,800	35.49%	\$234,373,400	34.43%
<b>Total EQ Property Value</b>	<b>\$537,824,348</b>	<b>100%</b>	<b>\$588,158,371</b>	<b>100%</b>	<b>\$680,661,438</b>	<b>100%</b>

**Tax Levy**

	Historical		Current Year		Budget Year	
	2020 - 2021	% Δ	2021 - 2022	% Δ	2022 - 2023	% Δ
Total Levy	\$6,255,622	5.25%	\$6,842,562	9.38%	\$7,917,833	15.71%
Mill Rate	\$11.63	-0.02%	\$11.63	0.02%	\$11.63	-0.01%

**Tax Levy by Municipality**

	Historical		Current Year		Budget Year	
	2020 - 2021	% of Dist	2021 - 2022	% of Dist	2022 - 2023	% of Dist
T. Montrose	\$5,586	0.09%	\$6,226	0.09%	\$6,824	0.09%
T. Perry	\$100,183	1.60%	\$111,284	1.63%	\$127,474	1.61%
T. Primrose	\$546,095	8.73%	\$580,155	8.48%	\$653,872	8.26%
T. Adams	\$21,924	0.35%	\$23,749	0.35%	\$27,082	0.34%
T. Exeter	\$474,292	7.58%	\$493,901	7.22%	\$562,596	7.11%
T. New Glarus	\$2,213,306	35.38%	\$2,504,703	36.60%	\$2,982,217	37.66%
T. Washington	\$30,956	0.49%	\$34,145	0.50%	\$39,824	0.50%
T. York	\$556,160	8.89%	\$659,759	9.64%	\$791,582	10.00%
V. New Glarus	\$2,307,120	36.88%	\$2,428,639	35.49%	\$2,726,362	34.43%
<b>Total School Levy</b>	<b>\$6,255,622</b>	<b>100%</b>	<b>\$6,842,562</b>	<b>100%</b>	<b>\$7,917,833</b>	<b>100%</b>

**Taxpayer Estimated Analysis**

Taxpayer <u>Equalized</u> Value	2020 - 2021	2021 - 2022	% Δ	2022 - 2023	% Δ
\$100,000	\$1,163	\$1,163	0.00%	\$1,163	0.00%
If taxpayer value increased 98% of average		\$1,140	-2.00%	\$1,140	-2.00%
If taxpayer value increased 102% of average		\$1,186	2.00%	\$1,186	2.00%
\$200,000	\$2,326	\$2,326	0.00%	\$2,326	0.00%
If taxpayer value increased 98% of average		\$2,279	-2.00%	\$2,279	-2.00%
If taxpayer value increased 102% of average		\$2,373	2.00%	\$2,373	2.00%
\$400,000	\$4,652	\$4,652	0.00%	\$4,652	0.00%
If taxpayer value increased 98% of average		\$4,559	-2.00%	\$4,559	-2.00%
If taxpayer value increased 102% of average		\$4,745	2.00%	\$4,745	2.00%

		Historical	Current Year	Budget Year
		2020 - 2021	2021 - 2022	2022 - 2023
<b>General Fund</b>	<b>Fund 10</b>	\$3,772,208	\$3,619,601	\$3,922,545
<b>Total Revenue Limit Levy</b>		<b>\$3,772,208</b>	<b>\$3,619,601</b>	<b>\$3,922,545</b>
<b>Referendum Approved Debt Service</b>	<b>Fund 39</b>	\$2,483,414	\$3,222,961	\$2,490,288
<b>Additional Levy for Debt Repayment</b>	<b>Fund 39</b>	\$0	\$0	\$1,335,000
<b>Total School-Based Tax Levy</b>		<b>\$6,255,622</b>	<b>\$6,842,562</b>	<b>\$7,747,833</b>
<b>% Change</b>		5.25%	9.38%	13.23%

		2020 - 2021	2021 - 2022	2022 - 2023
<b>Equalized Value (TIF Out)</b>		<b>\$537,824,348</b>	<b>\$588,158,371</b>	<b>\$680,661,438</b>
<b>% Change</b>		5.26%	9.36%	15.73%

		2020 - 2021	2021 - 2022	2022 - 2023
<b>General Fund</b>	<b>Fund 10</b>	\$7.01	\$6.15	\$5.76
<b>Total Revenue Limit Mill Rate</b>		<b>\$7.01</b>	<b>\$6.15</b>	<b>\$5.76</b>
<b>Referendum Approved Debt Service</b>	<b>Fund 39</b>	\$4.62	\$5.48	\$3.66
<b>Additional Levy for Debt Repayment</b>	<b>Fund 39</b>	\$0.00	\$0.00	\$1.96
<b>Total School-Based Mill Rate</b>		<b>\$11.63</b>	<b>\$11.63</b>	<b>\$11.38</b>
<b>% Change</b>		-0.02%	0.02%	-2.16%

<b>Tax Levy Analysis</b>				
		<b>Historical</b>	<b>Current Year</b>	<b>Budget Year</b>
		<b>2020 - 2021</b>	<b>2021 - 2022</b>	<b>2022 - 2023</b>
<b>General Fund</b>	<b>Fund 10</b>	\$3,772,208	\$3,619,601	\$3,922,545
<b>Total Revenue Limit Levy</b>		<b>\$3,772,208</b>	<b>\$3,619,601</b>	<b>\$3,922,545</b>
<b>Referendum Approved Debt Service</b>	<b>Fund 39</b>	\$2,483,414	\$3,222,961	\$2,490,288
<b>Additional Levy for Debt Repayment</b>	<b>Fund 39</b>	\$0	\$0	\$1,505,000
<b>Total School-Based Tax Levy</b>		<b>\$6,255,622</b>	<b>\$6,842,562</b>	<b>\$7,917,833</b>
<b>% Change</b>		5.25%	9.38%	15.71%

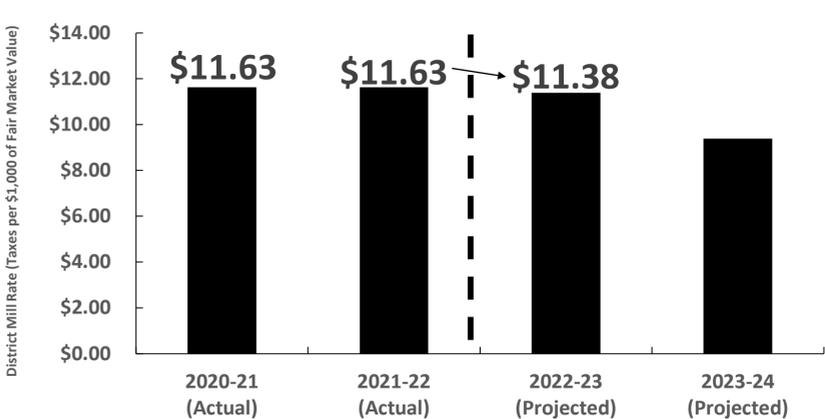
<b>Equalized Value Analysis</b>				
		<b>2020 - 2021</b>	<b>2021 - 2022</b>	<b>2022 - 2023</b>
<b>Equalized Value (TIF Out)</b>		<b>\$537,824,348</b>	<b>\$588,158,371</b>	<b>\$680,661,438</b>
<b>% Change</b>		5.26%	9.36%	15.73%

<b>Mill Rate Analysis</b>				
		<b>2020 - 2021</b>	<b>2021 - 2022</b>	<b>2022 - 2023</b>
<b>General Fund</b>	<b>Fund 10</b>	\$7.01	\$6.15	\$5.76
<b>Total Revenue Limit Mill Rate</b>		<b>\$7.01</b>	<b>\$6.15</b>	<b>\$5.76</b>
<b>Referendum Approved Debt Service</b>	<b>Fund 39</b>	\$4.62	\$5.48	\$3.66
<b>Additional Levy for Debt Repayment</b>	<b>Fund 39</b>	\$0.00	\$0.00	\$2.21
<b>Total School-Based Mill Rate</b>		<b>\$11.63</b>	<b>\$11.63</b>	<b>\$11.63</b>
<b>% Change</b>		-0.02%	0.02%	-0.01%

# School District of New Glarus

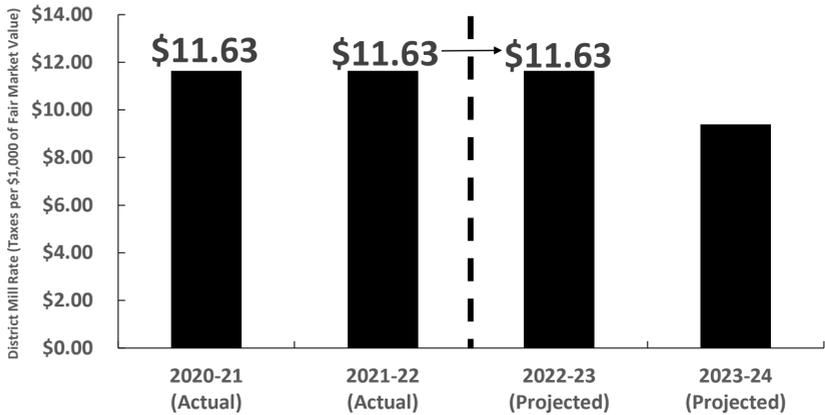
## Mill Rate Comparison

### SCENARIO 1: MILL RATE DECREASE OF \$0.25



2022-23		
	Levy	Mill Rate
Operations	\$3,922,545	\$5.76
Referendum Debt	\$2,490,288	\$3.66
Debt Prepayment	\$1,335,000	\$1.96
<b>TOTAL</b>	<b>\$7,747,833</b>	<b>\$11.38</b>
<b>Estimated Savings from Defeasance:</b>		<b>\$422,415</b>

### SCENARIO 2: MAINTAIN MILL RATE



2022-23		
	Levy	Mill Rate
Operations	\$3,922,545	\$5.76
Referendum Debt	\$2,490,288	\$3.66
Debt Prepayment	\$1,505,000	\$2.21
<b>TOTAL</b>	<b>\$7,917,833</b>	<b>\$11.63</b>
<b>Estimated Savings from Defeasance:</b>		<b>\$477,182</b>

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.

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**PRELIMINARY - \$0.25 Drop**



**School District of New Glarus  
Summary of Hypothetical Cash Defeasance  
Transaction Date: April 1, 2023**

Calendar Year	BEFORE DEFEASANCE (A)				AFTER DEFEASANCE				HYPOTHETICAL REDUCTION IN FUND 39 DEBT SERVICE	FUND 39 D/S PRIOR TO DEFEASANCE	HYPOTHETICAL FUND 39 D/S AFTER DEFEASANCE
	PRINCIPAL	RATE	INTEREST	TOTAL	PRINCIPAL	RATE	INTEREST	TOTAL			
	(4/1)		(4/1 & 10/1)		(4/1)		(4/1 & 10/1)				
2023	\$1,070,000	5.000%	\$735,100	\$1,805,100	\$1,070,000	5.000%	\$735,100	\$1,805,100	\$0	\$2,490,288	\$2,490,288
2024	\$1,125,000	5.000%	\$680,225	\$1,805,225	\$1,125,000	5.000%	\$654,125	\$1,779,125	\$26,100	\$2,488,838	\$2,462,738
2025	\$1,180,000	5.000%	\$622,600	\$1,802,600	\$1,180,000	5.000%	\$596,500	\$1,776,500	\$26,100	\$2,488,469	\$2,462,369
2026	\$1,245,000	5.000%	\$561,975	\$1,806,975	\$1,245,000	5.000%	\$535,875	\$1,780,875	\$26,100	\$2,489,213	\$2,463,113
2027	\$1,305,000	5.000%	\$498,225	\$1,803,225	\$1,305,000	5.000%	\$472,125	\$1,777,125	\$26,100	\$2,486,588	\$2,460,488
2028	\$1,375,000	5.000%	\$431,225	\$1,806,225	\$1,375,000	5.000%	\$405,125	\$1,780,125	\$26,100	\$2,489,675	\$2,463,575
2029	\$1,430,000	3.000%	\$375,400	\$1,805,400	\$1,430,000	3.000%	\$349,300	\$1,779,300	\$26,100	\$2,487,700	\$2,461,600
2030	\$1,475,000	3.000%	\$331,825	\$1,806,825	\$1,475,000	3.000%	\$305,725	\$1,780,725	\$26,100	\$2,490,975	\$2,464,875
2031	\$1,725,000	3.000%	\$283,825	\$2,008,825	\$1,725,000	3.000%	\$257,725	\$1,982,725	\$26,100	\$2,490,950	\$2,464,850
2032	\$1,350,000	1.625%	\$246,981	\$1,596,981	\$1,350,000	1.625%	\$220,881	\$1,570,881	\$26,100	\$1,596,981	\$1,570,881
2033	\$1,370,000	1.625%	\$224,881	\$1,594,881	\$1,370,000	1.625%	\$198,781	\$1,568,781	\$26,100	\$1,594,881	\$1,568,781
2034	\$1,395,000	1.750%	\$201,544	\$1,596,544	\$1,395,000	1.750%	\$175,444	\$1,570,444	\$26,100	\$1,596,544	\$1,570,444
2035	\$1,420,000	1.750%	\$176,913	\$1,596,913	\$1,420,000	1.750%	\$150,813	\$1,570,813	\$26,100	\$1,596,913	\$1,570,813
2036	\$1,445,000	1.750%	\$151,844	\$1,596,844	\$1,445,000	1.750%	\$125,744	\$1,570,744	\$26,100	\$1,596,844	\$1,570,744
2037	\$1,470,000	2.000%	\$124,500	\$1,594,500	\$1,470,000	2.000%	\$98,400	\$1,568,400	\$26,100	\$1,594,500	\$1,568,400
2038	\$1,500,000	2.000%	\$94,800	\$1,594,800	\$1,500,000	2.000%	\$68,700	\$1,568,700	\$26,100	\$1,594,800	\$1,568,700
2039	\$1,530,000	2.000%	\$64,500	\$1,594,500	\$1,530,000	2.000%	\$38,400	\$1,568,400	\$26,100	\$1,594,500	\$1,568,400
2040	\$1,560,000	2.000%	\$33,600	\$1,593,600	\$1,555,000	2.000%	\$11,550	\$1,166,550	\$427,050	\$1,593,600	\$1,166,550
2041	\$900,000	2.000%	\$9,000	\$909,000	***	2.000%	\$0	\$0	\$909,000	\$909,000	\$0
	<u>\$25,870,000</u>		<u>\$5,848,963</u>	<u>\$31,718,963</u>	<u>\$24,565,000</u>		<u>\$5,400,313</u>	<u>\$29,965,313</u>	<u>\$1,753,650</u>	<u>\$37,671,256</u>	<u>\$35,917,606</u>

(A) After cash defeasance on 3/24/22.

	<b>Maturity to be Partially Defeased</b>
	<b>Maturity to be Fully Defeased</b>

<b>Sources Of Funds</b>	
Cash Requirement.....	\$1,331,235
<b>Total Sources.....</b>	<b>\$1,331,235</b>
<b>Uses Of Funds</b>	
Deposit to Net Cash Escrow Fund.....	\$1,315,235
General Consulting Fee.....	\$5,000
Bond Counsel Fee (est).....	\$5,000
Escrow Agent Fee (est).....	\$3,500
CPA Verification Fee (est).....	\$2,500
<b>Total Uses.....</b>	<b>\$1,331,235</b>

Less: Amount Needed for Escrow	(\$1,315,235)
Less: Costs of Issuance (estimate)	(\$16,000)
<b>EST. SAVINGS FROM DEFEASANCE</b>	<b>\$422,415</b>
Projected 2022-23 Fund 39 Debt Service Levy	\$3,825,288
Less: 2023 Fund 39 Debt Service Payments	(\$2,490,288)
<b>EST. AMOUNT AVAILABLE FOR DEFEASANCE</b>	<b>\$1,335,000</b>

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**PRELIMINARY - Flat Mill Rate**



**School District of New Glarus  
Summary of Hypothetical Cash Defeasance  
Transaction Date: April 1, 2023**

Calendar Year	BEFORE DEFEASANCE (A)				AFTER DEFEASANCE				HYPOTHETICAL REDUCTION IN FUND 39 DEBT SERVICE	FUND 39 D/S PRIOR TO DEFEASANCE	HYPOTHETICAL FUND 39 D/S AFTER DEFEASANCE
	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL			
	Amount:	\$27,410,000			Amount:	\$27,410,000					
	Type:	General Obligation Refunding Bonds (CR)			Type:	General Obligation Refunding Bonds (CR)					
	Date:	July 13, 2021			Date:	July 13, 2021					
	Callable:	'29-'41 Callable 4/1/28 @ Par			Callable:	'29-'41 Callable 4/1/28 @ Par					
2023	\$1,070,000	5.000%	\$735,100	\$1,805,100	\$1,070,000	5.000%	\$735,100	\$1,805,100	\$0	\$2,490,288	\$2,490,288
2024	\$1,125,000	5.000%	\$680,225	\$1,805,225	\$1,125,000	5.000%	\$650,725	\$1,775,725	\$29,500	\$2,488,838	\$2,459,338
2025	\$1,180,000	5.000%	\$622,600	\$1,802,600	\$1,180,000	5.000%	\$593,100	\$1,773,100	\$29,500	\$2,488,469	\$2,458,969
2026	\$1,245,000	5.000%	\$561,975	\$1,806,975	\$1,245,000	5.000%	\$532,475	\$1,777,475	\$29,500	\$2,489,213	\$2,459,713
2027	\$1,305,000	5.000%	\$498,225	\$1,803,225	\$1,305,000	5.000%	\$468,725	\$1,773,725	\$29,500	\$2,486,588	\$2,457,088
2028	\$1,375,000	5.000%	\$431,225	\$1,806,225	\$1,375,000	5.000%	\$401,725	\$1,776,725	\$29,500	\$2,489,675	\$2,460,175
2029	\$1,430,000	3.000%	\$375,400	\$1,805,400	\$1,430,000	3.000%	\$345,900	\$1,775,900	\$29,500	\$2,487,700	\$2,458,200
2030	\$1,475,000	3.000%	\$331,825	\$1,806,825	\$1,475,000	3.000%	\$302,325	\$1,777,325	\$29,500	\$2,490,975	\$2,461,475
2031	\$1,725,000	3.000%	\$283,825	\$2,008,825	\$1,725,000	3.000%	\$254,325	\$1,979,325	\$29,500	\$2,490,950	\$2,461,450
2032	\$1,350,000	1.625%	\$246,981	\$1,596,981	\$1,350,000	1.625%	\$217,481	\$1,567,481	\$29,500	\$1,596,981	\$1,567,481
2033	\$1,370,000	1.625%	\$224,881	\$1,594,881	\$1,370,000	1.625%	\$195,381	\$1,565,381	\$29,500	\$1,594,881	\$1,565,381
2034	\$1,395,000	1.750%	\$201,544	\$1,596,544	\$1,395,000	1.750%	\$172,044	\$1,567,044	\$29,500	\$1,596,544	\$1,567,044
2035	\$1,420,000	1.750%	\$176,913	\$1,596,913	\$1,420,000	1.750%	\$147,413	\$1,567,413	\$29,500	\$1,596,913	\$1,567,413
2036	\$1,445,000	1.750%	\$151,844	\$1,596,844	\$1,445,000	1.750%	\$122,344	\$1,567,344	\$29,500	\$1,596,844	\$1,567,344
2037	\$1,470,000	2.000%	\$124,500	\$1,594,500	\$1,470,000	2.000%	\$95,000	\$1,565,000	\$29,500	\$1,594,500	\$1,565,000
2038	\$1,500,000	2.000%	\$94,800	\$1,594,800	\$1,500,000	2.000%	\$65,300	\$1,565,300	\$29,500	\$1,594,800	\$1,565,300
2039	\$1,530,000	2.000%	\$64,500	\$1,594,500	\$1,530,000	2.000%	\$35,000	\$1,565,000	\$29,500	\$1,594,500	\$1,565,000
2040	\$1,560,000	2.000%	\$33,600	\$1,593,600	\$985,000	2.000%	\$9,850	\$994,850	\$598,750	\$1,593,600	\$994,850
2041	\$900,000	2.000%	\$9,000	\$909,000	***	2.000%	\$0	\$0	\$909,000	\$909,000	\$0
	<b>\$25,870,000</b>		<b>\$5,848,963</b>	<b>\$31,718,963</b>	<b>\$24,395,000</b>		<b>\$5,344,213</b>	<b>\$29,739,213</b>	<b>\$1,979,750</b>	<b>\$37,671,256</b>	<b>\$35,691,506</b>

(A) After cash defeasance on 3/24/22.

Maturity to be Partially Defeased
Maturity to be Fully Defeased

<b>Sources Of Funds</b>	
Cash Requirement.....	\$1,502,568
<b>Total Sources.....</b>	<b>\$1,502,568</b>
<b>Uses Of Funds</b>	
Deposit to Net Cash Escrow Fund.....	\$1,486,568
General Consulting Fee.....	\$5,000
Bond Counsel Fee (est).....	\$5,000
Escrow Agent Fee (est).....	\$3,500
CPA Verification Fee (est).....	\$2,500
<b>Total Uses.....</b>	<b>\$1,502,568</b>

Less: Amount Needed for Escrow	(\$1,486,568)
Less: Costs of Issuance (estimate)	(\$16,000)
<b>EST. SAVINGS FROM DEFEASANCE</b>	<b>\$477,182</b>
Projected 2022-23 Fund 39 Debt Service Levy	\$3,995,288
Less: 2023 Fund 39 Debt Service Payments	(\$2,490,288)
<b>EST. AMOUNT AVAILABLE FOR DEFEASANCE</b>	<b>\$1,505,000</b>

Robert W. Baird & Co. Incorporated is providing this information to you for discussion purposes only in seeking to provide consulting services to you regarding a possible cash defeasance. The defeasance does not contemplate or relate to a future issuance of municipal securities. Baird is not recommending that you take any action, and this information is not intended to be regarded as "advice" within the meaning of Section 15B of the Securities Exchange Act of 1934 or the rules thereunder. In providing this information, Baird is not acting as an advisor to you and does not owe you a fiduciary duty pursuant to Section 15B of the Securities Exchange Act of 1934. You should discuss the information contained herein with any and all internal or external advisors and experts you deem appropriate before acting on the information.

- III. **2022-23 Budget**
- IV. **Certification of the 2022-23 Tax Levy**
- V. **2023-24 Budget Projections**
- VI. **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.