

AGENDA

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

MONDAY, OCTOBER 9, 2023

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

**HTTPS://US02WEB.ZOOM.US/J/89846555915?PWD=VU9WTWQWQOEJDNUJPVE
XETKFHUJFDUT09 BY PHONE USING 1-646-568-7788 MEETING ID 898 4655 5915**

& PASSWORD 719405

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. Mental Health Donation
- B. New Glarus School Tax Levy and Its Role in the Property Tax Bill

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Extension

UNIVERSITY OF WISCONSIN-MADISON

New Glarus School District and the Local Property Tax Levy

October 9, 2023

William L. Oemichen, J.D.
Professor of Practice – Law
woemichen@wisc.edu

608/262-9960

New Glarus School Board Presentation Road Map

- Equalized v. Assessed Value and Apportionment
- Calculating the Tax Levy and Rate
- Calculating the Individual Property Tax Bill
- Revaluations



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Property Tax Bill

Example Property Tax Bill

Assessed Value Land 174,300	Ass'd. Value Improvements 384,700		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 A	.0093401 Meaning: 0.93401% of Year Taxes B
			School taxes reduced by school levy tax credit - \$ 748.95 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	
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 D	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%

Fair Market Value
A

×

School Levy Rate
B

-

School Levy Credit
C

=

Individuals' School Levy
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."

Understanding Equalized Value vs. Assessed Value

- **Equalized values** are used for apportioning county property taxes, public school taxes, vocational school taxes and for distributing property tax relief.
 - *Apportioning is the process of dividing the tax levies for each taxing jurisdiction among all municipalities containing territory in the jurisdiction, based on each district's total value.*
- **Assessed values** determine allocation of property taxes among taxpayers within the taxing jurisdiction (e.g. Village of New Glarus)
 - *Once county levy is apportioned, it is spread between taxpayers based on individual property's "Assessed Value"*

Tax Levy

The municipal tax levy is the total amount of tax dollars collected from all taxpayers to support municipal expenditures after all other revenues have been collected.

Levy = Estimated Expenditures – Estimated Revenues

Example:

NGSD Expenditures of \$2,311,939 – Revenues of \$1,781,939 = **NGSD Levy of \$530,000**



Calculating the Aggregate Local Tax Levy

- Tax rate = total local tax levy/aggregate community assessed value
(\$1,000,000/\$50,000,000) = .02 (20 mills per thousand of valuation)

• Village of New Glarus Levy	\$230,000
• New Glarus School District Levy	\$530,000
• Green County Levy	\$200,000
• Madison College Levy	\$40,000

Aggregate Local Tax Levy = \$1,000,000

Calculating the Tax Rate

Tax Rate = the rate necessary to raise sufficient money from the property tax to meet the levy

(Total Levy ÷ Total Assessed Value of the Municipality)

Mill Rate = tax rate expressed in terms of dollars per thousand (1/1000th)

Assessed Value = the value the local assessor places on each real property parcel and on each individual's taxable personal property - this value determines the portion of the local property tax levy covered by each property owner

See Wisconsin DOR: Guide for Property Owners -
<https://www.revenue.wi.gov/DOR%20Publications/pb060.pdf>



NGSD Mill Levy

- NGSD Levy of \$530,000/\$50,000,000 total aggregated assessed value = .0106, or 10.6 mills of total 20 mills being levied



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Calculating the Individual Tax Bill



Home assessed at \$450,000 (home and land) with an estimated market value of \$500,000 = 90% of market value

Assessed Value x Tax Rate = Tax

Calculating the Individual Tax Bill



Total Homeowner Property Tax
= \$450,000 x tax rate of .02 (20
mills) = \$9,000, less state
credits (e.g. school levy tax
credit)

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NGSD Property Tax = 10.6 mills/\$1,000 of
assessed value, or \$450,000 x .0106 = \$4,770 of
total tax bill of \$9,000 less credits



Property Tax Bill

Example Property Tax Bill

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School taxes reduced by school levy tax credit			
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Revaluations

- Wisconsin Statutes Section 70.05(5)(b)
 - Each municipality must assess all major classes of property within 10% of full value in the same year, at least once within a five-year period.
 - If a municipality is noncompliant after four consecutive years, DOR must notify the municipality of its non-compliance status.
 - Why is a reassessment done?
 - Current assessment was not made in substantial compliance with the law
 - Inequities may exist within property classes
 - Inequities may exist between property classes
 - Governing body may want updated records to show the physical characteristics of all its taxable real and personal property
 - Governing body may want an original inventory of all its taxable property

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Equalized Value vs. Assessed Value

QUESTION: What would happen if assessed value was used instead of equalized value to apportion taxes between municipalities?

2022 Average Assessment Ratios

- | | |
|-------------------------|-------------|
| • Village of New Glarus | .739527399 |
| • Town of New Glarus | .979901134 |
| • Town of York | 1.005170559 |
| • Town of Exeter | .904117862 |

Revaluation Impact

- Achieves more fairness among individual taxpayers
 - Tax impact depends on whether taxpayer's assessment increase is above or below the average increase (decrease)
 - If new assessment > average assessment increase, property taxes likely to increase
- Reassessment myths:
 - A municipal reassessment allows a municipality to spend more
 - Levy limits prohibit spending growth (other than net new construction)
 - Increasing a municipality's assessment will increase the amount of county, school district and technical college taxes paid
 - Property tax is based on DOR's full equalized value
 - Each municipality is apportioned its share of taxes based on % of equalized value to the whole jurisdiction
 - Lower assessment ratio leads to a lower tax level

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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 25, 2023

CALL TO ORDER

The meeting was called to order at 7:15 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, Lake Ridge Bank – New Glarus Branch, Woodford State Bank – New Glarus Branch, and the District Website.

ROLL CALL

Present: Bill Oemichen, Ron Roesslein, Travis Zimmerman, Cari Ann Muggenburg, Cassie Ballweg, Casey McCoy, and Heather Thornton

APPROVAL OF AGENDA AND REVISIONS

Motion by Travis Zimmerman to approve the agenda as presented. Second by Ron Roesslein. Motion carried 7-0.

INTRODUCTIONS –PRESENTATIONS

~None

PUBLIC COMMENT PERIOD

~None

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 Heather Thornton to approve the Consent Agenda as presented. Second by Travis Zimmerman. Motion carried 7-0.

COMMITTEE UPDATES

POLICY, COMMUNICATION & ADVOCACY; Did not meet.

HANDBOOK AND PERSONNEL; Did not meet.

BUDGET; Did not meet.

CURRICULUM, SPORTS & CO-CURRICULAR; Did not meet.

FACILITIES, TRANSPORTATION, AND TECHNOLOGY; Did not meet.

DISCUSSION AND POSSIBLE ACTION ITEMS

A. NEOLA POLICY UPDATES 1-42

The Board reviewed NEOLA Policy Updates 1-42.

Motion by Ron Roesslein, Policy, Communication, and Advocacy Committee Chair to approve the NEOLA Policy Updates 1-42 as presented. Motion carried 7-0.

B. CROSS COUNTRY CO-OP RENEWAL

The Board reviewed the Cross-Country Co-op Renewal.

Motion by Cari Ann Muggenburg to approve the Cross-Country Co-op Renewal for 2 years as presented. Second by Cassie Ballweg. Motion carried 7-0.

C. SWIMMING CO-OP RENEWAL

The Board reviewed the Swimming Co-op Renewal.

Motion by Travis Zimmerman to approve the Swimming Co-op Renewal for 2 years as presented. Second by Ron Roesslein. Motion carried 7-0.

D. SUMMER SCHOOL REPORT

Anthony Edge, Middle School Principal shared the Summer School Report with the Board. The Board acknowledged the report for DPI.

E. ALTRIA SETTLEMENT OFFER

Dr. Thayer presented the Altria Settlement Offer information to the Board. The district will be receiving \$6,119 from the settlement.

Motion by Travis Zimmerman to accept the Altria Settlement Offer as presented. Second by Ron Roesslein. Motion carried 7-0.

F. CONSIDER CHANGING MAY BOARD MEETING DATE TO MAY 20TH DUE TO MIDDLE SCHOOL CONCERT

Dr. Thayer presented a change in the May Board Meeting to May 20th to the Board. The Change is due to a middle school concert conflict.

Motion by Cari Ann Muggenburg to change the May Board Meeting date to May 20th as presented. Second by Heather Thornton. Motion carried 7-0.

G. RESIGNATION

1. The Board reviewed the resignation of Cara Fitzgerald, HS English Teacher.

Motion by Travis Zimmer to accept the resignation of Cara Fitzgerald, HS English Teacher as presented. Second by Ron Roesslein. Motion carried 7-0

2. The Board reviewed the resignation of Rudi Feller, MS Basketball Coach.

Motion by Ron Roesslein to accept the resignation of Rudi Feller, MS Basketball Coach as presented. Second by Casey¹⁸McCoy. Motion carried 7-0.

3. The Board reviewed the resignation of Tyler Ballweg, MS Basketball Coach.

Motion by Cassie Balleg to accept the resignation of Tyler Ballweg, MS Basketball Coach as presented. Second by Ron Roesslein. Motion carried 7-0.

H. NEW HIRES

~None.

DISCUSSION ITEMS

A. PRIMARY SCHOOL GROUNDBREAKING

Dr. Thayer presented plans for the Primary School Groundbreaking Ceremony to the Board.

B. VILLAGE TIF MEETING OVERVIEW – TRAVIS ZIMMERMAN, BOARD TREASURER

Travis Zimmerman, Board Treasurer, presented an overview of the recent Village TIF meeting to the Board.

C. BOARD MEMBER SUGGESTED POLICY CHANGES

1. PO0143.2 – Board Member Information Requests

The Board reviewed Policy 0143.2 – Board Member Information Requests. The Board recommended moving the policy back to the Policy, Communication & Advocacy Committee for review.

2. PO0155 – Committee

The Board reviewed Policy 0155 – Committee. The Board will continue discussion of this policy at a future board meeting.

3. PO0166 – Agenda

The Board reviewed Policy 0166 – Agenda. The Board will continue discussion of this policy at a future board meeting.

D. ELEMENTARY AND HIGH SCHOOL FACILITY PROJECTS UPDATE

Dr. Thayer provided the Board with an update on the Elementary and High School Facility projects.

E. PRIMARY SCHOOL UPDATE

Dr. Thayer provided the Board with an update on the Primary School project.

F. ATHLETIC COMPLEX UPDATE

Dr. Thayer provided the Board with an update on the proposed Athletic Complex.

ANNOUNCEMENTS

Senator Hesselbein, and State Representative Bare toured New Glarus School District buildings on Monday, September 25th.

FUTURE SCHOOL BOARD AND COMMITTEE MEETINGS

- October 9, 2023 – Discussion and Regular Board Meeting – 7:15 p.m.
- October 23, 2023 – Discussion and Regular Board Meeting – 7:15p.m.

CLOSED SESSION

The Board will entertain a motion to convene into closed session pursuant to s. 19.85 (1) (d) as appropriate to 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 Travis Zimmerman to move into closed session at 8:50 p.m. Second by Ron Roesslein. Motion carried 7-0 with a roll call vote. Bill Oemichen, Aye, Ron Roesslein, Aye, Travis Zimmerman, Aye, Cari Ann Muggenburg, Aye, Cassie Ballweg, Aye, Casey McCoy, Aye, Heather Thornton, Aye.

Motion by Ron Roesslein to return to open session at 9:26 p.m. Second by Travis Zimmerman. Motion carried 7-0 with a roll call vote. Bill Oemichen, Aye, Ron Roesslein, Aye, Travis Zimmerman, Aye, Cari Ann Muggenburg, Aye, Cassie Ballweg, Aye, Casey McCoy, Aye, Heather Thornton, Aye

ADJOURN

Motion by Travis Zimmerman to adjourn the meeting at 9:27 p.m. Second by Cari Ann Muggenburg. Motion carried 7-0.

CHECK NUMBER VENDOR	CHECK DATE	INVOICE NUMBER	INVOICE DESCRIPTION	INVOICE/CHECK AMOUNT
64998 ALBANY SCHOOL DISTRICT	09/21/2023	CC MEET 10	CC MEET	150.00
			Totals for 64998	150.00
64999 AURIT, SALLY	09/21/2023	09/21 - 8t	ATHL OFFL	82.50
			Totals for 64999	82.50
65000 BARABOO SCHOOL DISTRICT	09/21/2023	VB TOURN	V RESERV VB TOURNAMENT	125.00
			Totals for 65000	125.00
65001 BELLEVILLE SCHOOL DISTRICT	09/21/2023	CC MEET 09	CC MEET	150.00
			Totals for 65001	150.00
65002 BRAY ASSOCIATES ARCHITECTS, INC.	09/21/2023	3388-21	AUG/SEPT SERV	175,884.00
			Totals for 65002	175,884.00
65003 BROADHEAD SCHOOL DISTRICT	09/21/2023	VB TOURN	V VB TOURNAMENT	150.00
			Totals for 65003	150.00
65004 CESA 2	09/21/2023	15324	CONFERENCE	90.00
			Totals for 65004	90.00
65005 CESA 5	09/21/2023	2302038	SPED MENTORING/VISUAL ITINERANT	2,309.00
			Totals for 65005	2,309.00
65006 CLARK, FREDERICK	09/21/2023	09/22 V FB	ATHL OFFL	105.00
			Totals for 65006	105.00
65007 CURRICULUM ASSOCIATES LLC	09/21/2023	90775469	IReady Classroom 2020 Mathematics Student Worktext with Digital Access Package + iReady Personalized Instruction Grade 3 1 Year	650.00
			Totals for 65007	650.00
65008 DEMCO	09/21/2023	7343391	CHAIRS/OTTOMANS	10,414.77
			Totals for 65008	10,414.77
65009 DODGEVILLE HIGH SCHOOL	09/21/2023	VB TOURN	JV2 VB TOURNAMENT	50.00
	09/21/2023	VB TOURN	JV VB TOURNAMENT - 2 TEAMS	100.00
			Totals for 65009	150.00
65010 DUNBAR, TIMOTHY	09/21/2023	09/22 V FB	ATHL OFFL	105.00
			Totals for 65010	105.00
65011 EMPLOYEE BENEFITS CORPORATION	09/21/2023	4176847	SEPT SERV	488.00
			Totals for 65011	488.00
65012 GASSER, KYLE	09/21/2023	09/21 - V	ATHL OFFL	80.00
			Totals for 65012	80.00
65013 HEARTLAND ECOLOGICAL GROUP, INC	09/21/2023	20231061-0	ARTIFICIAL WETLAND EXEMPTION	1,800.00
			Totals for 65013	1,800.00
65014 HOESLY, BROOKE	09/21/2023	09/13	TEXTBOOK REIMB FOR ECP	167.95
			Totals for 65014	167.95

CHECK NUMBER	VENDOR	CHECK DATE	INVOICE NUMBER	INVOICE DESCRIPTION	INVOICE/CHECK AMOUNT
Totals for 65032					200.00
65033	SULLIVAN, KYLIE	09/29/2023	09/30 JV2	ATHL OFFL	200.00
Totals for 65033					200.00
65037	HUPPERT, TODD	10/02/2023	10/02 JV F	ATHL OFFL	55.00
Totals for 65037					55.00
65038	KRAUS, GARY	10/02/2023	10/02 JV F	ATHL OFFL	60.00
Totals for 65038					60.00
65039	OSCOR, WAYNE	10/02/2023	10/02 JV F	ATHL OFFL	60.00
Totals for 65039					60.00
65040	MARTY, MINDY	10/04/2023	FS REFUND	FS REFUND	400.00
Totals for 65040					400.00
65041	ALPHAGRAPHS	10/04/2023	49270	POSTERS	201.99
Totals for 65041					201.99
65042	AUTO VALUE NEW GLARUS	10/04/2023	709048298	BUS SUPPLIES	11.69
		10/04/2023	709048280	BUS SUPPLIES	93.44
Totals for 65042					105.13
65043	AUTOMATIC ENTRANCES OF WISCONSIN, I	10/04/2023	2028661	REPAIR TO HANDICAP DOORS	2,436.00
Totals for 65043					2,436.00
65044	BILL DORAN COMPANY	10/04/2023	1615824	FLOWER/GREENS	334.25
Totals for 65044					334.25
65045	BLUUM OF MINNESOTA, LLC	10/04/2023	926248	See quote #278445 - SMART Board for SPED classroom SHIPPING	100.00
Totals for 65045					100.00
65046	CAPITAL LOCK INC	10/04/2023	103522	REKEY SHOP	16.25
Totals for 65046					16.25
65047	CASH, JOSH	10/04/2023	10/06 V FB	ATHL OFFL	105.00
Totals for 65047					105.00
65048	CESA 2	10/04/2023	15359	AUDIOLOGY SERVICES	7,573.50
		10/04/2023	15474	NVCI TRAINING	490.00
		10/04/2023	15402	DHH SERVICES	22,638.00
		10/04/2023	15415	SPEECH SERVICES	9,306.00
Totals for 65048					40,007.50
65049	CURRICULUM ASSOCIATES LLC	10/04/2023	90777543	iReady Classroom + iReady iReady Classroom 2020 Mathematics Student Worktext with Digital Access Package + iReady Personalized Instruction Grade 5 3 Years	695.00
Totals for 65049					695.00
65050	DISHNO, DON	10/04/2023	10/06 V FB	ATHL OFFL	105.00
Totals for 65050					105.00

CHECK NUMBER	VENDOR	CHECK DATE	INVOICE NUMBER	INVOICE DESCRIPTION	INVOICE/CHECK AMOUNT
65051	FULLERTON, JOHN	10/04/2023	10/05 VB 8	ATHL OFFL	82.50
Totals for 65051					82.50
65052	INFOSEC	10/04/2023	78045	RENEWAL - PHISHING TRAINING	544.00
Totals for 65052					544.00
65053	JOHNSON CONTROLS	10/04/2023	51250683	SERVICE CALL	602.08
Totals for 65053					602.08
65054	JOSTENS INC	10/04/2023	31830800	CORDS	748.83
Totals for 65054					748.83
65055	MEYERS, ERIK	10/04/2023	10/06 V FB	ATHL OFFL	105.00
Totals for 65055					105.00
65056	MEYERS, JOHN	10/04/2023	10/06 V FB	ATHL OFFL	105.00
Totals for 65056					105.00
65057	MONROE ENGRAVING	10/04/2023	41483	BASEBALL PLAQUES	134.05
		10/04/2023	41122	GOLF PLAQUES	57.45
Totals for 65057					191.50
65059	MPS	10/04/2023	33663629	00099700 UPDATED Version of SaplingPlus for The Practice of Statistics (Three-Use Online; Add-On)	135.00
		10/04/2023	33484082	00099700 UPDATED Version of The Practice of Statistics SaplingPlus for The Practice of Statistics (Three-Use Online; Add-On)	819.58
				UPDATED Version of The Practice of Statistics	
Totals for 65059					954.58
65060	PAULSON, JUSTIN	10/04/2023	65	BEEF	4,451.80
Totals for 65060					4,451.80
65061	POSTER COMPLIANCE CENTER	10/04/2023	519680-B3M	RENEWAL	239.85
Totals for 65061					239.85
65062	NEW GLARUS POST OFFICE	10/04/2023	PERMIT 36	RENEWAL	310.00
Totals for 65062					310.00
65063	PROFESSIONAL PEST CONTROL, INC	10/04/2023	642596	SEPT SERV	54.00
		10/04/2023	642595	SEPT SERV	93.00
Totals for 65063					147.00
65064	REAR, VAN	10/04/2023	10/05 VB 7	ATHL OFFL	77.50
Totals for 65064					77.50
65065	RHYME BUSINESS PRODUCTS - LEASE	10/04/2023	34947238	LEASE	511.92
Totals for 65065					511.92
65066	SCHNELL, TIM	10/04/2023	10/06 V FB	ATHL OFFL	105.00
Totals for 65066					105.00

<u>CHECK NUMBER</u>	<u>VENDOR</u>	<u>CHECK DATE</u>	<u>INVOICE NUMBER</u>	<u>INVOICE DESCRIPTION</u>	<u>INVOICE/CHECK AMOUNT</u>
65067	TAHER, INC.	10/04/2023	66339	SEPT SERV	68,356.26
Totals for 65067					68,356.26
65068	TDS TELECOM	10/04/2023	SEPT 2023	SEPT PHONE	142.61
Totals for 65068					142.61
65069	TOLLAKSON, JESSICA	10/04/2023	MS VB 7TH	ATHL OFFL	75.00
Totals for 65069					75.00
65070	UNITED LABORATORIES	10/04/2023	387810	CUSTODIAL SUPPLIES	232.64
Totals for 65070					232.64
65071	UW MADISON	10/04/2023	C29M450001	TUITION	128.78
Totals for 65071					128.78
65072	UWP CHAMBER CHOIR	10/04/2023	10 10 2023	CHORAL FESTIVAL	315.00
Totals for 65072					315.00
65073	VILLAGE OF NEW GLARUS	10/04/2023	0201719	ENGINEERING SERV	630.13
Totals for 65073					630.13
65074	WE ENERGIES	10/04/2023	HS/MS SEPT	SEPT SERV	517.82
		10/04/2023	GS SEPT 20	SEPT SERV	672.11
Totals for 65074					1,189.93
65075	WUNSCHEL, CONNIE	10/04/2023	10/05 VB V	ATHL OFFL	80.00
Totals for 65075					80.00
Totals for checks					1,263,137.30

3. Treasurer's Report
4. Staffing Report

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**STAFFING REPORT
OCTOBER 9, 2023**

HIRES / CHANGES	Employee Leaving Position	New Employee in Position	hours per day / % of empl	Term of Employment	Position
	Rudi Feller coaching resignation	Reece Leisikow	varies	2023-24 Winter Season	MS Boys Basketball Coach

OPEN POSITIONS	Position	Term of Employment	hours per day / % of empl	Reason for opening	
Teacher	HS English Teacher/ Library Media Specialist	2023-24 school year	100%	Cara Fitzgerald resignation	LTS - reorganized positions
Support Staff	Special Education Asst	2023-24 school year	5 hours/day	Jennifer Sies resignation	
Support Staff	Bus Route Driver	2022-23 school year	am / pm route	Richard Heimann resignation	reorganized routes
Coach	MS Girls Basketball Coach	2023-24 Winter Season	varies	Kris Endicott coaching resignation	
Coach	MS Girls Basketball Coach	2023-24 Winter Season	varies	Hannah Mielke coaching resignation	

DONATIONS

9/22/2023	Kari & Joshua Morrison Family	Check	School Mental Health Programs	\$3,000.00
9/19/2023	Wisconsin Swiss & Limburger Cheese Producers Assoc	Check	New Glarus FFA	\$10,000.00

- 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. Resignations
 - B. New Hires

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**New Hire Board Approval
10/09/2023**

Name: Reece Leisikow
Position: Middle School Boys Basketball Coach
Percentage of employment: varies
Term of employment: 2023-24 Winter Season
Pay rate: per schedule

VII. **DISCUSSION ITEMS**
A. 3rd Friday Enrollment Report

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School District of New Glarus

**Pupil Count- 3rd Friday Sept
Sept 15, 2023**

School District of New Glarus Pupil Count- 3rd Friday Sept Sept 15, 2023				RESIDENTS -- ADDITIONS		NON-RESIDENTS -- REDUCTIONS		RESIDENTS -- REDUCTIONS	DISTRICT RESIDENTS
				Open Enrollment Out	Blackhawk Tech Students	Open Enrollment In	9-18 Week Tuition Waiver	Residents - part-time taking 1-2 classes per trimester	Eligible for the Sept 15, 2023 student count
				These students were not included in the classroom counts	Resident students attending Blackhawk Tech (118.15 Contract)	These students were included in the head count		REDUCTIONS - calculation based on courses/hrs enrolled per semester	
GRADES	Classroom Counts	Classroom Counts	Classroom Counts	Included in classroom counts					Total student head count
	Males	Females	TOTALS						
(Grades PreK-5)				+	+	-	-	-	
3 yr. olds (S/L) only - .5 FTE	1	1	2	0	0	0	0	0	2
K4 - 4 (1/2 dys/wk) .6 FTE	21	20	41	5	0	7	0	0	39
Kgn. - 5 days/wk. - 1.0 FTE	29	33	62	2	0	12	0	0	52
Kgn. - 5 days/wk. - .8 FTE	0	0	0	1	0	0	0	0	1
Kgn. - 5 days/wk. - .6 FTE	0	0	0	1	0	0	0	0	1
1st	31	17	48	3	0	6	0	0	45
2nd	36	29	65	6	0	9	0	0	62
3rd	41	40	81	3	0	12	1	0	71
4th	30	19	49	3	0	6	0	0	46
5th	42	27	69	3	0	8	0	0	64
(Sub-total PreK - 5)	231	186	417	27	0	60	1	0	383
(Grades 6-8)				+	+	-	-	-	
6th	35	31	66	3	0	10	0	1	58
7th	31	43	74	0	0	15	0	0	59
8th	40	38	78	3	0	12	0	1	68
(Sub-total Grades 6-8)	106	112	218	6	0	37	0	2	185
(Grades 9-12)				+	+	-	-	-	
9th	36	39	75	4	0	15	0	0	64
10th	38	43	81	4	0	7	0	0	78
11th	41	54	95	4	0	10	0	0	89
12th	34	35	69	3	1	11	0	0	62
(Sub-total Grades 9-12)	149	171	320	15	1	43	0	0	293
DISTRICT TOTALS	486	469	955	48	1	140	1	2	861
Check			955		49		141	2	861



School District of New Glarus

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

District (608) 527-2410
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To: Board of Education
From: Tammy Marty, Business Manager
Re: 2023 – 2024 Original Budget and Tax Levy adjustments
Date: October 09, 2023

The 2023-2024 budget has been the most complicated we however put forward. Dr Thayer and I have been working with Baird, the District's financial advisor, to maintain the goal of keeping overall taxes as neutral as possible, dropping the mill rate, and to keep the mill rate steady for future years.

This budget factors in remaining usage of federal grants, new construction growth as well as increasing valuations, utilizing the school levy tax credit, operational referendum proceeds as well as the construction projects.

Fund balance is another complication. Initially, approximately \$308,000 surplus was designated to go into the fund balance to cover future year expenses. While at the same time \$1M of fund balance is to be used for the athletic field activities. Instead, Dr. Thayer and I propose utilizing \$308,000 as part of the budget, leaving the fund balance as it is for now. An additional \$500,000 will still need to be utilized from the fund balance in the future for the athletic field project. By doing this, a balanced budget is created. You will see the capital maintenance budget has significantly increased.

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 2023-2024 school year. Explanation of changes is as follows:

2023-2024 Revenues:

General Fund - 10

- Property Taxes – will be adjusted when equalized aid is known on October 15th.
- Interest – increased estimate based on ending 2022-23 revenue.
- Open Enrollment – adjusted for increased enrollment and increase in funding from the state. The increase from the initial projection is an additional 13 students and \$140,639 in revenue.
- Transportation aid – adjustment reflects estimate provided by the DPI.
- Mental Health Aid – new and was not included in July proposed budget.
- Equalization aid – will be adjusted when the amount is known on October 15th.
- Per Pupil Aid – adjustment reflects three year rolling average

- Federal Grants – adjustment reflects remaining funds for ESSER/EBIS and new CEIS funds (which is apportion of Flow Thru funding reallocated to Fund 10)

Special Education - Fund 27 –

- Categorical aid – adjustment based on prior year actual expenditures
- Interfund transfer decrease due to adjustment of salary and benefits of staff and reallocation of staff to Flow Thru funding.

Referendum – Fund 39

- Property taxes – additional levy for debt prepayment

OPEB – Fund 73

- Budgeted contributions, market gains and interest

2023 - 2024 Expenditures:

General Fund – 10

- Reflect adjustments and reallocation of staff for of salary and benefits, remaining balance of ESSER/EBIS funds.
- CEIS and Mental health aid expenses
- Capital Maintenance - adjusted to balance the budget.
- Interfund transfer – decreased due to salary/benefit adjustments and reallocation of staff

Special Education - Fund 27 -

- Adjustment of salary and benefits and reallocation of staff

Referendum Debt – Fund 39

- Prepayment of debt

OPEB – Fund 73

- Budgeted distributions, market loss if applicable/monthly service fee

BALANCED BUDGET

Fund 10 and Fund 27 represent a balanced budget.

<i>Fund 10 and 27</i>	
Revenue	16,316,826
Expense	16,316,826
Deficit/Excess	0

Tax Levy – The estimated tax levy recommended is \$8,225,418 an increase over the prior year \$477,585 or 6.16% increase. The estimated mill rate is \$10.51, a decrease of \$0.87 or 7.66% from the prior year.

It is important to note just because the estimated mill rate is decreasing, this does not mean that property taxes for an individual's home will decrease. There are multiple factors involved in this calculation that the district does not have control over.

One factor is the assessment values, fair market values of homes, and the school tax levy credit applied to the tax bill.

The state budget increased the School Levy Tax Credit by 27% for 2023-2024, thereby helping to lower the overall tax burden to taxpayers via the tax bill. New Glarus school district's share of this is estimated to be approximately to be \$412,000.

DRAFT

3934 - New Glarus

	Historical Data	Historical	Est. Current Year	Budget Year	Forecast	
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Per Pupil Increase	\$179	\$0	\$0	\$325	\$325	\$325
Per-Pupil Categorical Aid \$	\$742	\$742	\$742	\$742	\$742	\$742
TIF Out Equalized Valuation Growth	5.26%	9.36%	15.73%	14.97%	5.00%	3.00%
Fund 10 Revenues	\$12,659,507	\$13,053,254	\$13,246,437	\$14,229,145	\$14,081,657	\$14,328,837
Fund 10 Expenditures	\$12,316,269	\$12,507,000	\$12,683,214	\$14,229,145	\$13,905,891	\$14,476,847
Surplus (Deficit)	\$343,238	\$546,254	\$563,222	\$0	\$175,766	(\$148,010)
Fund Balance	\$3,632,624	\$4,178,878	\$4,742,100	\$4,742,100	\$4,917,866	\$4,769,857
Fund Balance as % of Expenditures	29.49%	33.41%	37.39%	33.33%	35.37%	32.95%
Total School-Based Tax Levy	\$6,255,622	\$6,842,562	\$7,736,582	\$8,225,418	\$8,497,649	\$9,301,706
% change			13.07%	6.32%	3.31%	9.46%
Mill Rate (per \$1,000 EQ Value)	\$11.63	\$11.63	\$11.37	\$10.51	\$10.34	\$10.99
% change			-2.30%	-7.53%	-1.61%	6.27%
Non-Recurring Referendum \$	\$0	\$0	\$0	\$1,400,000	\$1,600,000	\$1,800,000
Recurring Referendum \$	\$0	\$0	\$0	\$0	\$0	\$0
Referendum Debt Levy	\$2,483,414	\$3,222,961	\$3,825,288	\$3,112,738	\$2,462,369	\$2,463,113
Energy Efficiency Exemption	\$0	\$0	\$0	\$0	\$0	\$0
Average tax impact: \$100,000 home	\$1,163	\$1,163	\$1,137	\$1,051	\$1,034	\$1,099

3934 - New Glarus

Tax Levy Analysis

		Historical	Est. Current Year	Budget Year	Forecast	
		2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
General Fund	Fund 10	\$3,619,601	\$3,911,294	\$5,112,680	\$6,035,280	\$6,838,593
Total Revenue Limit Levy		\$3,619,601	\$3,911,294	\$5,112,680	\$6,035,280	\$6,838,593
Referendum Approved Debt Service	Fund 39	\$3,222,961	\$3,825,288	\$2,462,738	\$2,462,369	\$2,463,113
Additional Levy for Debt Repayment	Fund 39	\$0	\$0	\$650,000	\$0	\$0
Total School-Based Tax Levy		\$6,842,562	\$7,736,582	\$8,225,418	\$8,497,649	\$9,301,706
% Change		9.38%	13.07%	6.32%	3.31%	9.46% 39

Equalized Value Analysis

		2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Equalized Value (TIF Out)		\$588,158,371	\$680,661,438	\$782,585,373	\$821,714,642	\$846,366,081
% Change		9.36%	15.73%	14.97%	5.00%	3.00%

Mill Rate Analysis

		2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
General Fund	Fund 10	\$6.15	\$5.75	\$6.53	\$7.34	\$8.08
Total Revenue Limit Mill Rate		\$6.15	\$5.75	\$6.53	\$7.34	\$8.08
Referendum Approved Debt Service	Fund 39	\$5.48	\$5.62	\$3.15	\$3.00	\$2.91
Additional Levy for Debt Repayment	Fund 39	\$0.00	\$0.00	\$0.83	\$0.00	\$0.00
Total School-Based Mill Rate		\$11.63	\$11.37	\$10.51	\$10.34	\$10.99
% Change		0.02%	-2.30%	-7.53%	-1.61%	6.27%

3934 - New Glarus

Equalized Property Value

	Historical	Est. Current Year	Budget Year		Forecast			
	% of Dist	2022 - 2023	2023 - 2024	% of Dist	2024 - 2025	% of Dist	2025 - 2026	% of Dist
T. Montrose	0.09%	\$586,668	\$664,523	0.08%	\$697,749	0.08%	\$718,682	0.08%
T. Perry	1.63%	\$10,958,363	\$12,578,684	1.61%	\$13,207,618	1.61%	\$13,603,847	1.61%
T. Primrose	8.48%	\$56,210,526	\$63,713,670	8.14%	\$66,899,354	8.14%	\$68,906,334	8.14%
T. Adams	0.35%	\$2,328,121	\$2,535,984	0.32%	\$2,662,783	0.32%	\$2,742,667	0.32%
T. Exeter	7.22%	\$48,363,920	\$57,264,397	7.32%	\$60,127,617	7.32%	\$61,931,445	7.32%
T. New Glarus	36.60%	\$256,368,157	\$285,889,878	36.53%	\$300,184,372	36.53%	\$309,189,903	36.53%
T. Washington	0.50%	\$3,423,476	\$3,721,865	0.48%	\$3,907,958	0.48%	\$4,025,197	0.48%
T. York	9.64%	\$68,048,807	\$71,506,172	9.14%	\$75,081,481	9.14%	\$77,333,925	9.14%
V. New Glarus	35.49%	\$234,373,400	\$284,710,200	36.38%	\$298,945,710	36.38%	\$307,914,081	36.38%
Total EQ Property Value	100%	\$680,661,438	\$782,585,373	100%	\$821,714,642	100%	\$846,366,081	100%

Tax Levy

	Historical	Est. Current Year	Budget Year		Forecast			
	% Δ	2022 - 2023	2023 - 2024	% Δ	2024 - 2025	% Δ	2025 - 2026	% Δ
Total Levy	9.38%	\$7,736,582	\$8,225,418	6.32%	\$8,497,649	3.31%	\$9,301,706	9.46%
Mill Rate	0.02%	\$11.37	\$10.51	-7.53%	\$10.34	-1.61%	\$10.99	6.27%

Tax Levy by Municipality

	Historical	Est. Current Year	Budget Year		Forecast			
	% of Dist	2022 - 2023	2023 - 2024	% of Dist	2024 - 2025	% of Dist	2025 - 2026	% of Dist
T. Montrose	0.09%	\$6,668	\$6,985	0.08%	\$7,216	0.08%	\$7,898	0.08%
T. Perry	1.63%	\$124,556	\$132,209	1.61%	\$136,585	1.61%	\$149,509	1.61%
T. Primrose	8.48%	\$638,904	\$669,667	8.14%	\$691,830	8.14%	\$757,292	8.14%
T. Adams	0.35%	\$26,462	\$26,655	0.32%	\$27,537	0.32%	\$30,142	0.32%
T. Exeter	7.22%	\$549,717	\$601,881	7.32%	\$621,801	7.32%	\$680,637	7.32%
T. New Glarus	36.60%	\$2,913,950	\$3,004,865	36.53%	\$3,104,315	36.53%	\$3,398,049	36.53%
T. Washington	0.50%	\$38,912	\$39,119	0.48%	\$40,414	0.48%	\$44,238	0.48%
T. York	9.64%	\$773,461	\$751,571	9.14%	\$776,445	9.14%	\$849,913	9.14%
V. New Glarus	35.49%	\$2,663,951	\$2,992,466	36.38%	\$3,091,506	36.38%	\$3,384,028	36.38%
Total School Levy	100%	\$7,736,582	\$8,225,418	100%	\$8,497,649	100%	\$9,301,706	100%

Taxpayer Estimated Analysis

Taxpayer Equalized Value (Est. Fair Market Value)	2022 - 2023	2023 - 2024	% Δ	2024 - 2025	% Δ	2025 - 2026	% Δ
\$300,000	\$3,411	\$3,153	-7.56%	\$3,102	-1.62%	\$3,297	6.29%
If taxpayer value increased 98% of average	\$3,343	\$3,090	-9.41%	\$3,040	-3.59%	\$3,231	4.16%
If taxpayer value increased 102% of average	\$3,479	\$3,216	-5.72%	\$3,164	0.35%	\$3,363	8.41%
\$400,000	\$4,548	\$4,204	-7.56%	\$4,136	-1.62%	\$4,396	6.29%
If taxpayer value increased 98% of average	\$4,457	\$4,120	-9.41%	\$4,053	-3.59%	\$4,308	4.16%
If taxpayer value increased 102% of average	\$4,639	\$4,288	-5.72%	\$4,219	0.35%	\$4,484	8.41%
\$500,000	\$5,685	\$5,255	-7.56%	\$5,170	-1.62%	\$5,495	6.29%
If taxpayer value increased 98% of average	\$5,571	\$5,150	-9.41%	\$5,067	-3.59%	\$5,385	4.16%
If taxpayer value increased 102% of average	\$5,799	\$5,360	-5.72%	\$5,273	0.35%	\$5,605	8.41%

SCHOOL DISTRICT OF NEW GLARUS
REVENUES
October 9, 2023

GENERAL FUND - 10				
	ANNL MGT BUDGET REVENUES 2023-2024	ORIGINAL BUDGET REVENUES 2023-2024	\$ Incr/Decr FROM ANNUAL MTG	% Incr/Decr FROM ANNUAL MTG
Property Taxes	\$ 5,239,473.00	\$ 5,112,680.00	\$ (126,793.00)	-2.42%
Mobile Home/DNR Tax	\$ 10,600.00	\$ 12,600.00	\$ 2,000.00	18.87%
Interest	\$ 6,000.00	\$ 65,000.00	\$ 59,000.00	983.33%
Local Revenue	\$ 124,510.00	\$ 127,710.00	\$ 3,200.00	2.57%
Open Enrollment	\$ 1,095,124.00	\$ 1,235,763.00	\$ 140,639.00	12.84%
Transportation Aid	\$ 13,640.00	\$ 15,565.00	\$ 1,925.00	14.11%
Library Aid (Common School Fund)	\$ 54,000.00	\$ 54,000.00	\$ -	0.00%
Mental Health Aid	\$ -	\$ 27,673.00	\$ 27,673.00	0.00%
Equalization Aid	\$ 6,383,197.00	\$ 6,560,957.00	\$ 177,760.00	2.78%
Exempt - Computer/Personal Property Ai	\$ 33,498.00	\$ 33,498.00	\$ -	0.00%
Per Pupil Aid	\$ 645,293.00	\$ 644,798.00	\$ (495.00)	-0.08%
Grants - State	\$ 8,200.00	\$ 6,900.00	\$ (1,300.00)	-15.85%
Grants - Federal	\$ 213,399.00	\$ 325,501.00	\$ 112,102.00	52.53%
Grants/Donations - Local	\$ 3,500.00	\$ 6,500.00	\$ 3,000.00	85.71%
Total General Fund Revenues	\$ 13,830,434.00	\$ 14,229,145.00	\$ 398,711.00	2.88%

SPECIAL PROJECTS FUNDS - 21 & 27				
Fund 21 - Special Revenue	\$ 140,030.00	\$ 140,030.00	\$ -	0.00%
Fund 27 - Operating Transfer from Fund	\$ 1,400,120.00	\$ 1,232,465.00	\$ (167,655.00)	-11.97%
Fund 27 - Special Ed.- Categorical	\$ 556,354.00	\$ 549,829.00	\$ (6,525.00)	-1.17%
Fund 27 - Special Ed.- High Cost	\$ 45,000.00	\$ 45,000.00	\$ -	0.00%
Fund 27 - Special Ed. - Grant	\$ 210,000.00	\$ 215,387.00	\$ 5,387.00	2.57%
Fund 27 - Special Ed. - Federal Thru Sta	\$ 45,000.00	\$ 45,000.00	\$ -	0.00%
Total Special Projects Revenues	\$ 2,396,504.00	\$ 2,227,711.00	\$ (168,793.00)	-7.04%

DEBT SERVICE FUNDS & OTHER CAPITAL DEBT - 39, 46 & 49				
Fund 39 - Referendum Approved Debt	\$ 2,463,238.00	\$ 3,113,238.00	\$ 650,000.00	26.39%
Fund 46 - Long Term Cap Maint Trust Fu	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
Fund 49 - Construction Fund	\$ 630,000.00	\$ 630,000.00	\$ -	0.00%
Total Debt Service Revenues	\$ 3,098,238.00	\$ 3,748,238.00	\$ 650,000.00	20.98%

FOOD & COMMUNITY SERVICE FUNDS - 50 & 80				
Fund 50-Local Sources	\$ 513,596.00	\$ 513,596.00	\$ -	0.00%
Fund 50-State/Federal Sources	\$ 190,136.00	\$ 190,136.00	\$ -	0.00%
Fund 73 - OPEB	\$ -	\$ 67,000.00	\$ 67,000.00	0.00%
Fund 80 - Community Services	\$ -	\$ -	\$ -	0.00%
Total Fd & Community Service Revenues	\$ 703,732.00	\$ 770,732.00	\$ 67,000.00	9.52%

Total Revenues	\$ 20,028,908.00	\$ 20,975,826.00	\$ 946,918.00	4.73%
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SCHOOL DISTRICT OF NEW GLARUS

EXPENDITURES

October 9, 2023

GENERAL FUND - 10

Instruction	ANNL MGT BUDGET EXPENDITURES 2023-2024	ORIGINAL BUDGET EXPENDITURES 2023-2024	\$ Incr/Decr FROM ANNUAL MTG	% Incr/Decr FROM ANNUAL MTG
Undifferentiated Curriculum	\$ 2,733,958.00	\$ 2,706,893.00	\$ (27,065.00)	-0.99%
Regular Curriculum	\$ 3,379,562.00	\$ 3,421,899.00	\$ 42,337.00	1.25%
Vocational Curriculum	\$ 399,402.00	\$ 376,195.00	\$ (23,207.00)	-5.81%
Physical Curriculum	\$ 326,545.00	\$ 325,218.00	\$ (1,327.00)	-0.41%
Co-Curricular Activity	\$ 261,900.00	\$ 245,467.00	\$ (16,433.00)	-6.27%
Special Curriculum	\$ 6,500.00	\$ 6,500.00	\$ -	0.00%
Total Instruction	\$ 7,107,867.00	\$ 7,082,172.00	\$ (25,695.00)	-0.36%
Support Services				
Pupil Services	\$ 300,007.00	\$ 329,293.00	\$ 29,286.00	9.76%
Instructional Services	\$ 568,596.00	\$ 692,273.00	\$ 123,677.00	21.75%
General Operations	\$ 415,208.00	\$ 409,218.00	\$ (5,990.00)	-1.44%
School Building Operations	\$ 740,553.00	\$ 674,455.00	\$ (66,098.00)	-8.93%
Business Services	\$ 243,094.00	\$ 243,094.00	\$ -	0.00%
Building Operations	\$ 707,108.00	\$ 751,523.00	\$ 44,415.00	6.28%
Maintenance	\$ 259,968.00	\$ 261,968.00	\$ 2,000.00	0.77%
Capital Maintenance Projects (Facilities)	\$ 190,000.00	\$ 988,201.00	\$ 798,201.00	420.11%
Pupil Transportation	\$ 315,837.00	\$ 322,966.00	\$ 7,129.00	2.26%
Central Services	\$ 86,006.00	\$ 86,006.00	\$ -	0.00%
Insurance	\$ 146,318.00	\$ 146,318.00	\$ -	0.00%
Debt Services	\$ 102,845.00	\$ 97,073.00	\$ (5,772.00)	-5.61%
Other Support Services	\$ 423,085.00	\$ 394,410.00	\$ (28,675.00)	-6.78%
Total Support Services	\$ 4,498,625.00	\$ 5,396,798.00	\$ 898,173.00	19.97%
Non-Program Transactions				
Operating Transfers to another Fund	\$ 1,400,120.00	\$ 1,232,465.00	\$ (167,655.00)	-11.97%
General Tuition/Non-Open enrollment	\$ 20,000.00	\$ 20,000.00	\$ -	0.00%
Co-Curricular Cooperative Programs	\$ 70,500.00	\$ 72,500.00	\$ 2,000.00	2.84%
General Tuition/Open Enrollment	\$ 409,096.00	\$ 408,725.00	\$ (371.00)	-0.09%
Independent Charter	\$ 11,000.00	\$ 11,385.00	\$ 385.00	3.50%
Other Non-Program Transactions	\$ 5,100.00	\$ 5,100.00	\$ -	0.00%
Total Non-Program Transactions	\$ 1,915,816.00	\$ 1,750,175.00	\$ (165,641.00)	-8.65%
TOTAL GENERAL FUNDS	\$ 13,522,308.00	\$ 14,229,145.00	\$ 706,837.00	5.23%
Fund 21 - Special Revenue Fund	\$ 145,150.00	\$ 145,150.00	\$ -	0.00%
Fund 27 - Special Education Grants	\$ 210,000.00	\$ 215,387.00	\$ 5,387.00	2.57%
Fund 27 - Special Education Regular	\$ 2,046,474.00	\$ 1,872,294.00	\$ (174,180.00)	-8.51%
TOTAL SPECIAL PROJECTS FUNDS	\$ 2,401,624.00	\$ 2,232,831.00	\$ (168,793.00)	-7.03%
DEBT SERVICE FUNDS & OTHER CAPITAL DEBT - 38, 39, 40 & 49				
Fund 39 - Referendum Approved Debt	\$ 2,529,888.00	\$ 3,179,888.00	\$ 650,000.00	25.69%
Fund 46 - Long Term Cap Maint Trust Fu	\$ -	\$ -	\$ -	0.00%
Fund 49 - Construction Fund	\$ 13,400,000.00	\$ 13,400,000.00	\$ -	0.00%
TOTAL DEBT SERVICE FUNDS	\$ 15,929,888.00	\$ 16,579,888.00	\$ 650,000.00	4.08%
FOOD & COMMUNITY SERVICE FUNDS - 50 & 80				
Fund 50 - Food Service	\$ 722,113.00	\$ 722,113.00	\$ -	0.00%
FUND 73 - OPEB	\$ -	\$ 55,000.00	\$ 55,000.00	#DIV/0!
Fund 80 - Community Service	\$ 2,000.00	\$ 2,000.00	\$ -	0.00%
TOTAL FOOD & COM. SRV. FUNDS	\$ 724,113.00	\$ 779,113.00	\$ 55,000.00	7.60%
TOTAL EXPENDITURES-ALL FUNDS	\$ 32,577,933.00	\$ 33,820,977.00	\$ 1,243,044.00	3.82%

State of Wisconsin
Department of Revenue

School Levy Tax Credit

Sec. 79.10, Wis. Stats.

1. How is the school levy tax credit calculated?
2. Is the school levy tax credit paid to the school district?
3. When are towns, villages and cities notified of the school levy tax credit amount?
4. How is the school levy tax credit reported on individual property tax bills?
5. How does a property owner qualify for the school levy tax credit?

1. How is the school levy tax credit calculated?

Formula for calculating the school levy tax credit:

<u>Municipality's 3-Year Average School Levies</u>	x	Total Funding =	Municipality's Credit
Statewide 3-Year Average School Levies			
Ex: $\frac{6,660,558}{4,832,905,497}$		x 1,195,000,000 =	\$1,646,911

2. Is the school levy tax credit paid to the school district?

No. The Wisconsin Department of Revenue (DOR) distributes this credit to counties and municipalities. DOR makes the payments to the county where the municipality is located and then the county distributes the payment to the municipality. **Note:** DOR can make payments directly to the municipality if the municipality qualifies for one of the exceptions and follows the requirements under state law. (sec. 79.10(7m)(cm), Wis. Stats.)

3. When are towns, villages and cities notified of the school levy tax credit amount?

DOR must inform municipalities of their school levy tax credit payments on or before November 20 each year. (sec. 79.10 (2), Wis. Stats.)

4. How is the school levy tax credit reported on individual property tax bills?

On property tax bills, school tax levies are reported after subtracting the school levy tax credits. The amount of the school levy tax credit for the current year is listed in a separate box on each property tax bill.

The credit is calculated as follows for each individual property tax bill:

<u>Total Municipality's School Levy Tax Credit</u>	x	Total assessed value of =	School Levy Tax Credit
Final Statement of Assessment for municipality*		property as reported on	per property tax bill
Ex: $\frac{81,293.86}{78,419,700}$		the property tax bill	
		x 332,100 =	\$344.27

*Must equal total value of the school districts (K-12 plus K-8) within the municipality

5. How does a property owner qualify for the school levy tax credit?

The school levy tax credit is applied to every taxable property. The credit amount is based on the property's assessed value as a percent of the municipality's total assessed value.

Contact Us

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0166 - AGENDA

The District Administrator shall prepare all Board meeting agendas in consultation with the Board President and Agenda Committee. Late inclusions shall be approved by the Board President if time won't allow it to be discussed with the entire Agenda Committee. Inclusion of agenda items shall be based on relevance to issues of Board policy, time restrictions and District interests for any particular meeting.

Board members who wish to add an item to the Board agenda will suggest it at a Board meeting or submit the request via email to both the Board President and Agenda Committee for consideration and possible approval.

The agenda for each regular meeting shall be mailed or delivered, including by electronic means, to each Board member so as to provide proper time for the member to study the agenda. Generally, the agenda and supporting materials should be available no later than three (3) days prior to the meeting, or delivered, including by electronic means, so as to provide time for the study of the agenda by the member. The agenda and supporting materials for a special meeting shall be delivered at least twenty-four (24) hours before the meeting.

The Board shall transact business according to the agenda that has been submitted to all Board members in advance of the meeting. The order of business may be altered at any meeting by a majority vote of the members present.

If the Board wishes to discuss items that were not posted at least twenty-four (24) hours prior to the meeting, the Board must (1) post a separate notice of the item(s) no less than two (2) hours prior to the meeting and (2) show good cause why posting the item at least twenty-four (24) hours prior to the meeting was impossible or impractical.

- D. Elementary and High School Renovations and Addition Update
- E. Primary School Update
- F. Athletic Complex Update
- VIII. **ANNOUNCEMENTS**
- IX. **FUTURE AGENDA ITEMS**
- X. **FUTURE SCHOOL BOARD AND COMMITTEE MEETINGS**
 - A. October 23, 2023 - Discussion & Regular Board Meeting - 7:15 p.m.
 - B. November 13, 2023 - Discussion & Regular Board Meeting - 7:15 p.m.
- XI. **CLOSED SESSION:** The Board of Education will entertain a motion to convene in closed session pursuant to Wis. Stat. 19.85 (1)(e) to deliberate or negotiate long-term contracts related to athletic facility naming and other purposes. The Board may take action in closed session, if necessary and appropriate. Thereafter, the Board will entertain a motion to reconvene into open session. After reconvening 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.