

AGENDA

SCHOOL DISTRICT OF NEW GLARUS ANNUAL SCHOOL BOARD MEETING

MONDAY, AUGUST 25, 2025

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

**HTTPS://US02WEB.ZOOM.US/J/88293780476?PWD=OFNK2AWEMOP2ESYU5CG
TU5SZI1U6LA.1 BY PHONE USING 1-646-568-7788 MEETING ID 882 9378 04760**

& PASSWORD 096781

1701 2ND STREET

NEW GLARUS, WISCONSIN 53574

7:15 PM

- I. CALL THE ANNUAL MEETING TO ORDER
- II. INTRODUCTION OF BOARD MEMBERS - BILL OEMICHEN, BOARD PRESIDENT
- III. ELECTION OF CHAIRPERSON TO CONDUCT MEETING
- IV. READING OF THE MINUTES OF 2024-25 ANNUAL MEETING - CARI ANN MUGGENBURG, BOARD CLERK 2

SCHOOL DISTRICT OF NEW GLARUS ANNUAL BOARD MEETING

August 26, 2024, 7:15 P.M.

MINUTES

I. CALL THE ANNUAL MEETING TO ORDER – 7:15 p.m.

Board President, Bill Oemichen called the meeting to order at 7:15 p.m. The meeting agenda was posted at the Bank of New Glarus, New Glarus Post Office, New Glarus Elementary School, New Glarus Middle School, New Glarus High School, Lake Ridge Bank – New Glarus Branch, Woodford State Bank – New Glarus Branch, and the District Website. Legal notice was published in Thursday, August 15, 2024, and August 22, 2024, editions of the Post Messenger Recorder. Persons Present: Members of the Board of Education, Dr. Jennifer Thayer, Dr. Laura Eicher, Dr. Jeff Eichelkraut, Jeff Worzella, Jen Talarczyk, Tammy Marty, Kris Anderson, Mary Ann Oemichen, and Larry Stuessy.

II. INTRODUCTION OF BOARD MEMBERS

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

III. ELECTION OF CHAIRPERSON TO CONDUCT MEETING

Motion made by Ron Roesslein, second by Travis Zimmerman, nominating Bill Oemichen as the Chairperson for the meeting. **Motion Carried, 14-0.**

IV. READING OF THE MINUTES OF 2023-2024 ANNUAL MEETING

Motion made by Travis Zimmerman, second by Ron Roesslein, to dispense of the reading of the minutes aloud. **Motion Carried, 15-0.**

V. TREASURER’S REPORT

Based on the information provided to me by the administration team, last year the district’s estimated unaudited operating revenues were \$17,875,302.15 and estimated unaudited operating expenditures of \$17,040,380.49. This left the district with an estimated unaudited positive balance of \$834,921.66.

The projected operating revenues for the 2024-2025 school year are \$16,467,544.00. Operating expenditures over this same period are projected to be \$16,467,544.00. This represents a balanced operating budget. The projected Fund Balance for the 2024-2025 school year is \$4,742,101.00 which represents about 33.46% of our operating budget, which is above the 15% guideline stated in district policy.

Like most school districts with revenue caps in place, some of our expenses are increasing more than the percentage increase in receipts allowable under State statutes. Given the current economic environment and uncertain times at both the local and federal levels, we will continue to monitor these factors which will impact the budget.

It is important to note that the annual budget is developed on the basis of enrollment projections, forecasted costs and revenues, and a long-term fiscal plan. The School District is continuing to look at areas in the budget where we can make more efficient use of our resources, while at the same time keeping in mind our overall mission to provide a quality education for our children.

In June of 2009, the District established an Other Post-Employment Benefits Trust. Midwest Institutional Trust Company, is the trustee for the Wisconsin Post Employment Benefit Trust.

Beginning Balance 07/01/2023 -	\$453,961.16
Income	15,744.38
Receipts	7,822.00
Disbursements	-49476.46
Sales	8707.15
Market Appreciation/Depreciation	<u>33,227.32</u>
Ending Balance 06/30/22	\$469,985.57

VI. BUDGET PRESENTATION AND HEARING OF THE 2024-2025 BUDGET

Tammy Marty presented the 2024-2025 Budget to the audience. Areas covered in the 2024-2025 Budget Power Point Presentation included: 2024-2025 Proposed Budget, Balanced Budget -Fund 10 & 27, Proposed Property Tax Levy & Mill Rate Analysis, and Resolutions.

VII. RESOLUTION A – ADOPTION OF TAX LEVY FOR 2024-2025 SCHOOL YEAR

Motion made by Ron Roesslein., second by Travis Zimmerman, to approve Resolution A, reading as follows: Be it resolved, by the electors of the School District of New Glarus, that a tax be levied on all taxable property in the district of the operating expenses and capital outlay for the 2024-2025 school year in the amount of \$8,615,456.00. **Motion Carried, 15-0.**

VIII. RESOLUTION B – SALARIES FOR THE BOARD OF EDUCATION FOR 2024-2025

Be it resolved by the electors of the School District of New Glarus, that the salary of the School Board members be set as follows for the 2024-2025 school year.

President	\$1250
Vice President	\$1100
Clerk:	\$1250
Treasurer:	\$1150
Directors:	\$1100

An additional \$25.00 per Diem when members attend committee meetings.

Motion made by Travis Zimmerman, second by Ron Roesslein, to approve the \$50 increase per position/per year as moved in 2019-20. The per diem rate is to remain the same at \$25.00. **Motion carried, 15-0.**

IX. RESOLUTION C – REIMBURSEMENT OF BOARD MEMBERS EXPENSES

Be it resolved by the electors of the School District of New Glarus, that the School Board members receive payment of actual and necessary expenses plus the IRS rate per mile for travel outside of the district in performance of their duties.

Motion made by Travis Zimmerman, second by Heather Thornton, to approve Resolution C.
Motion Carried, 15-0.

X. RESOLUTION D – AUTHORIZE THE BOARD TO SOLICIT AND OBTAIN ONE OR MORE OPTIONS TO PURCHASE REAL PROPERTY, AND TO EXERCISE SUCH OPTIONS.

Be it resolve by the electors of the School District of New Glarus, to authorize the Board to purchase real property, and to exercise any option to purchase real property entered by the Board.

Motion by Ron Roesslein, second by Travis Zimmerman to approve Resolution D.
Motion Carried 15-0.

XI. DATE FOR 2024-2025 ANNUAL MEETING; SUGGESTED DATE IS AUGUST 25, 2025

There was discussion to set the date for the 2024-2025 Annual Meeting as August 25, 2025.

Motion made by Ron Roesslein to approve the 2024-2025 Annual Meeting date as August 25, 2025. Second, by Travis Zimmerman. **Motion Carried 15-0.**

XII. ADJOURN

Motion made by Larry Stuessy, second by Jen Talarczyk to adjourn at 7:41 p.m. **Motion Carried, 15-0.**

TREASURER'S REPORT

2025-2026

Based on the information provided to me by the administration team, last year the District's estimated unaudited operating revenues were \$17,200,037.21 and estimated unaudited operating expenditures of \$17,972,057.24. The unaudited \$772,020.03 deficit was planned as those funds were from the sale of the land in the prior year and designated by the Board for the Glarner Community Complex project.

The projected operating revenue for the 2025-2026 school year is \$16,799,257.00. Operating expenditure over this same period is projected to be \$16,799,257.00. This represents a balanced operating budget. The projected ending Fund Balance for the 2025-2026 school year is \$4,689,728.00 which represents approximately 32.00 % of the operating budget, which is above the 15% guideline stated in district policy.

Like most school districts with revenue caps in place, some of our expenses are increasing more than the percentage increase in receipts allowable under State statutes. Given the current economic environment and uncertain times at both the local and federal levels, we will continue to monitor these factors which will impact the budget.

It is important to note that the annual budget is developed on the basis of enrollment projections, forecasted costs and revenues, and a long-term fiscal plan. The School District is continuing to look at areas in the budget where we can make more efficient use of our resources, while at the same time keeping in mind our overall mission to provide a quality education for our children.

In June of 2009, the District established an Other Post-Employment Benefits Trust. Midwest Institutional Trust Company. is the trustee for the Wisconsin Post Employment Benefit Trust.

Beginning Balance 07/01/2024 -	\$469,985.57
Income	15,716.45
Receipts	1,773.00
Disbursements	-76,805.09
Sales	16,777.45
Market Appreciation/Depreciation	<u>17,873.05</u>
Ending Balance 06/30/24	\$445,320.43

VI. BUDGET PRESENTATION AND HEARING OF THE 2025-26 BUDGET -
TAMMY MARTY, BUSINESS MANAGER

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2025-2026

***Annual Budget
Meeting***

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New Glarus School District
August 25, 2025

25-26

Budget Decrease – 9.21%

		2024-2025	2025-2026		
		Revised Budget	Budget	Change \$	% Change
Fund 10	General	16,040,967	14,524,784	-1,516,183	-9.45%
Fund 21	Special Revenue	145,150	145,150	0	0.00%
Fund 27	Special Education	<u>2,238,166</u>	<u>2,274,473</u>	<u>36,307</u>	<u>1.62%</u>
		18,424,283	16,944,407	-1,479,876	-8.03%
Fund 30	Debt Service	3,237,588	2,621,250	-616,338	-19.04%
Fund 40	Capital Projects	12,070,167	1,223,541	-10,846,626	-89.86%
Fund 50	Food Service	694,610	729,270	34,660	4.99%
Fund 70	Trust (OPEB)	55,000	55,000	0	0.00%
Fund 80	Community Service	<u>2,000</u>	<u>0</u>	<u>-2,000</u>	<u>-100.00%</u>
Total Expenditures all Funds		34,483,648	21,573,468	-12,910,180	-37.44%
Less Fund 49 adjustments		<u>-12,070,167</u>	<u>-1,223,541</u>	<u>10,846,626</u>	<u>-89.86%</u>
Total Expenditures all Funds		22,413,481	20,349,927	-2,063,554	-9.21%

Proposed Property Tax Levy Estimated Mill Rate at \$9.98

Tax Levy Analysis

		Historical	Current Year	Budget Year
		2023 - 2024	2024 - 2025	2025 - 2026
General Fund	Fund 10	\$5,207,460	\$5,452,868	\$6,480,289
Total Revenue Limit Levy		\$5,207,460	\$5,452,868	\$6,480,289
Referendum Approved Debt Service	Fund 39	\$2,992,738	\$3,181,319	\$2,580,938
Total School-Based Tax Levy		\$8,200,198	\$8,634,187	\$9,061,227
% Change		5.84%	5.29%	4.95%

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Equalized Value Analysis

		2023 - 2024	2024 - 2025	2025 - 2026
Equalized Value (TIF Out)		\$782,585,373	\$865,086,783	\$908,341,122
% Change		14.97%	10.54%	5.00%

Mill Rate Analysis

		2023 - 2024	2024 - 2025	2025 - 2026
General Fund	Fund 10	\$6.65	\$6.30	\$7.13
Total Revenue Limit Mill Rate		\$6.65	\$6.30	\$7.13
Referendum Approved Debt Service	Fund 39	\$3.82	\$3.68	\$2.84
Total School-Based Mill Rate		\$10.48	\$9.98	\$9.98
% Change		-7.95%	-4.75%	-0.05%

Resolutions

A. Tax Levy

B. School Board Salary

C. School Board Reimbursement

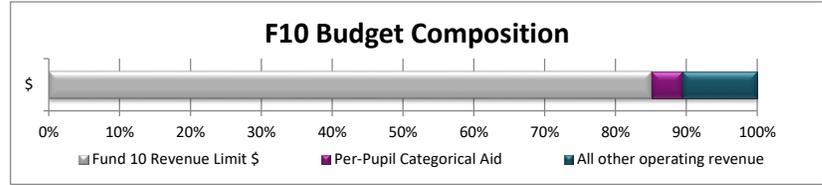
D. Purchase of School Property

Why is the Revenue Limit Important?

2026

The revenue limit + per-pupil categorical aid comprises approximately 89% of the school district's 2025 - 2026 general fund operating revenue.

2025 - 2026 Fund 10 Budget	\$	%
Fund 10 Revenue Limit \$	\$12,363,100	85.1%
Per-Pupil Categorical Aid	\$630,700	4.3%
All other operating revenue	\$1,530,984	10.5%
Total	\$14,524,784	100.0%



What is the Revenue Limit and how is it calculated?

A district's revenue limit is the maximum amount of revenue that may be raised through state general aid and property tax for the General, Non-Referendum Debt, and Capital Expansion Funds, also referred to as Funds 10, 38, and 41 respectively. It is driven by resident FTE x the district's maximum revenue / member.

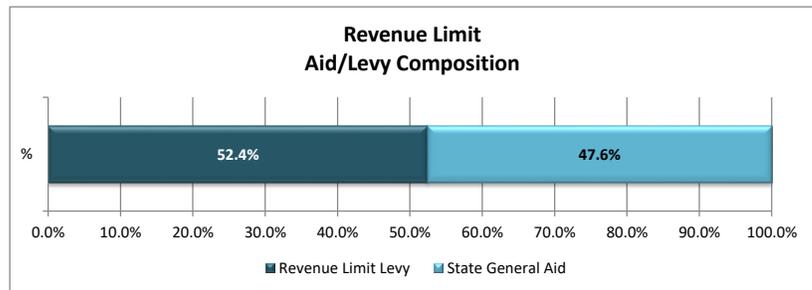


Why is State General Aid important?

The revenue limit calculates how much the district can raise through state general aid and the local tax levy. State general aid identifies who pays. The Revenue Limit less state general aid equals the revenue limit property tax levy. In 2026, approximately 48% of the school district's revenue limit authority is funded through state General Aid comprised of Equalization Aid, Computer and Personal Property Aid.

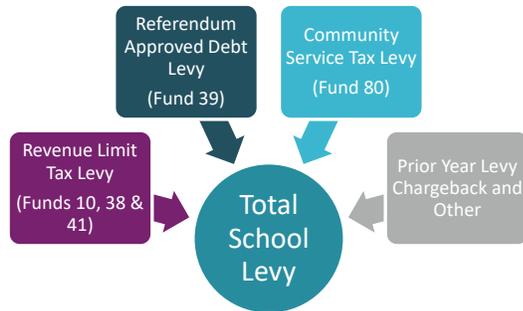
2025 - 2026 Revenue Limit	\$	%
Total Revenue Limit w/ all Exemptions**	\$12,363,100	
(less) State EQ, Computer and Personal Property Aid	-\$5,882,811	47.6%
Revenue Limit Levy	\$6,480,289	52.4%

**To be distributed to Fund 10, 38 and/or 41



How is the School Levy Calculated?

School district property taxes include the Revenue Limit Levy (Funds 10, 38 and 41), Referendum-approved Debt Levy (Fund 39), Community Services Levy (Fund 80) and possibly others.



2025 - 2026 Levy Composition

	\$
Revenue Limit Levy	\$6,480,289
Referendum-Approved Debt Levy	\$2,580,938
Community Services Levy	\$0
Prior Year Levy Chargebacks and Other	\$0
Total school-based Levy	\$9,061,227

How is the Mill Rate Calculated?



2025 - 2026 Total School Levy	\$9,061,227
Equalized Property Value	\$908,341,122
Mill Rate	\$9.98

SCHOOL DISTRICT OF NEW GLARUS

2025-2026 Resolutions

- A. Be it resolved by the electors of the School District of New Glarus, that a tax be levied on all taxable property in the district of the operating expenses and capital outlay for the 2024 – 2025 school year in the amount of \$ **9,061,227.00**

Moved by _____ Seconded by _____ Approved _____
Rejected _____

- B. Be it resolved by the electors of the School District of New Glarus, that the salary of the School Board members be set as follows for the 2024-2025 school year:

	Current	Proposed
President:	\$1250.00	\$1300.00
Vice President:	\$1100.00	\$1150.00
Clerk:	\$1250.00	\$1300.00
Treasurer:	\$1150.00	\$1200.00
Directors:	\$1100.00	\$1150.00

*An additional \$25.00 per diem when members attend committee meetings.

Moved by _____ Seconded by _____ Approved _____
Rejected _____

- C. Be it resolved by the electors of the School District of New Glarus, that the School Board members receive payment of actual and necessary expenses plus the IRS rate per mile for travel outside of the district in performance of their duties.

Moved by _____ Seconded by _____ Approved _____
Rejected _____

Rejected _____

- D. Be it resolved by the electors of the School District of New Glarus, to authorize the board to purchase real property and to exercise any option to purchase real property entered into by the Board.

Moved by _____ Seconded by _____ Approved _____
Rejected _____

VIII. RESOLUTION B - SALARIES FOR THE BOARD OF EDUCATION FOR 2025-26

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2025-2026 SALARIES FOR THE BOARD OF EDUCATION

Current:

President	\$1250
Vice President	\$1100
Clerk	\$1250
Treasurer	\$1150
Directors	\$1100

Proposed:

President	\$1300
Vice President	\$1150
Clerk	\$1300
Treasurer	\$1200
Directors	\$1150

**An additional \$25.00 per diem when members attend committee meetings.*

Salary History

**2024-25 Salaries for the Board of Education increased by \$50 for the 2024-25 school year and each year thereafter approved by the Board of Education and public on August 26, 2025.*

**2023-24 Salaries for the Board of Education increased by \$50 for the 2023-24 school year and each year approved by the Board of Education and public on August 28, 2023*

2022-23 Salaries for the Board of Education increased by \$50 for the 2022-23 school year and each year thereafter approved by the Board of Education and public on August 15, 2022.

**2021-22 Salaries for the Board of Education increased by \$50 for the 2021-22 school year and each year thereafter approved by the Board of Education and the public as per moved in 2019-20. Approved by the Board of Education and the public on August 16, 2021.*

2020-2021 Salaries for the Board of Education to remain the same as 2019-2020 due to the pandemic. Approved by the Board of Education and the public on August 17, 2020.

**2019-2020 Salaries for the Board of Education increased by \$50 for 2019-2020 and each year thereafter approved by the Board of Education and the public on August 19, 2019.*

- IX. RESOLUTION C - REIMBURSEMENT OF BOARD MEMBERS EXPENSES
- X. RESOLUTION D - AUTHORIZE THE BOARD TO PURCHASE REAL PROPERTY, AND TO EXERCISE OPTIONS TO PURCHASE REAL PROPERTY
- XI. DATE FOR THE 2026-27 ANNUAL MEETING; SUGGESTED DATE IS AUGUST 24, 2026
- 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.