

## **AGENDA**

### **SCHOOL DISTRICT OF NEW GLARUS ANNUAL SCHOOL BOARD MEETING**

**MONDAY, AUGUST 16, 2021**

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

**HTTPS://US02WEB.ZOOM.US/J/84560076011?PWD=EXRPT0ZRBFQMXNIY0NB  
QZJYY2LPQT09 OR BY PHONE USING 1-646-568-7788 MEETING ID 845 6007 6011**

**& PASSWORD 839372**

**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 2020-2021 ANNUAL MEETING - JESSICA GEIB, BOARD CLERK 2

# SCHOOL DISTRICT OF NEW GLARUS ANNUAL BOARD MEETING

August 17, 2020, 7:15 P.M.

## *MINUTES*

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

The meeting agenda was posted at the New Glarus High School, The Bank of New Glarus, New Glarus Post Office, New Glarus Elementary School, New Glarus Middle School, New Glarus High School, and the District Website. Legal notice was published in the Thursday, August 6, 2020, and August 13, 2020 editions of the Post Messenger Recorder. Persons Present: Members of the Board of Education, Jeff Eichelkraut, Mark Stateler, Laura Eicher, Tammy Marty, Kris Anderson, Dr. Jennifer Thayer, and member of the public via Zoom.

### **II. INTRODUCTION OF BOARD MEMBERS**

Board Members Present: Kari Morrison, Bill Oemichen, Travis Zimmerman, Larry Stuessy, Debra Fairbanks, Jessica Geib, and Corrine Hendrickson.

### **III. ELECTION OF CHAIRPERSON TO CONDUCT MEETING**

Motion made by Travis Zimmerman, seconded by Jessica Geib, nominating Kari Morrison as the Chairperson for the meeting. **Motion Carried, 19-0-1.**

Abstained: Kari Morrison

### **IV. READING OF THE MINUTES OF 2019-2020 ANNUAL MEETING**

Motion made by Larry Stuessy, seconded by Travis Zimmerman, to dispense of the reading of the minutes aloud. **Motion Carried, 17-0.**

### **V. TREASURER'S REPORT**

Travis Zimmerman, Board Treasurer, presented the Treasurer's Report. Last year the district's estimated operating expenditures were \$14,454,051 and took in estimated operating receipts of \$14,456,913. This left the district with an estimated positive balance of \$2,862.

The projected operating revenues for the 2020-2021 school year are \$14,130,874. Operating expenditures over this same period are projected to be \$14,130,874. This represents a balanced operating budget. The projected ending Fund Balance for the 2020- 2021 school year is \$3,318,343 which represents about 26.90% of our operating budget, which is above the 15% guideline stated in district policy.

Based on the district's enrollment projections, we had expected to see slow, but continuous growth. We are seeing this growth trend.

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. BMO Harris Bank N.A. is the trustee for the Wisconsin Post Employment Benefit Trust.

<b>Beginning Balance 07/01/19 -</b>	<b>\$332,616.01</b>
<b>Receipts</b>	<b>44,435.11</b>
<b>Income</b>	<b>10,393.33</b>
<b>Sales</b>	<b>33,334.57</b>
<b>Disbursements</b>	<b>- 8,544.85</b>
<b>Market Appreciation/Depreciation</b>	<b><u>-24,701.73</u></b>
<b>Ending Balance 06/30/20</b>	<b>\$387,532.44</b>

## **VI. BUDGET PRESENTATION AND HEARING OF THE 2020-2021 BUDGET**

Tammy Marty, District Business Manager presented the 2020-2021 Budget to the audience. Areas covered in the 2020-2021 Budget Power Point Presentation included: 2020-2021 Proposed Budget, 2020-2021 Revenue Limit, 2020-2021 Revenue w/in the Limit, Budget Revenues-Fund 10 & 27, Budget Expenditures-Fund 10 & 27, Proposed Property Tax Levy; Tax Levy Rate History; Tax Mill Rate History; 2020-2021 Total District Cost Per Member; and Resolutions.

## **VII. RESOLUTION A – ADOPTION OF TAX LEVY FOR 2020-2021 SCHOOL YEAR**

Motion made by Bill Oemichen, seconded by Larry Stuessy, 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 2020-2021 school year in the amount of \$6,059,203.00. **Motion Carried, 18-0.**

## **VIII. RESOLUTION B – SALARIES FOR THE BOARD OF EDUCATION FOR 2020-2021**

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 2020-2021 school year.

President	\$1100
Vice President	\$950
Clerk:	\$1100
Treasurer:	\$1000
Directors:	\$950

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

Motion made by Larry Stuessy, seconded by Travis Zimmerman, to keep the Board salaries the same this year due to Covid-19 and not increase by \$50 per position/per year as moved in 2019-2020. The per diem rate is to remain the same at \$25.00. **Motion carried, 15-1.**

The Board voted to keep the salary of the School Board members at the 2019-2020 level due to Covid-19 uncertainty. The salaries for 2020-2021 will be as follows:

President	\$1050
Vice President	\$900
Clerk	\$1050
Treasurer	\$950
Directors	\$900

**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 Bill Oemichen, seconded by Corrine Hendrickson, to approve Resolution C. **Motion Carried, 15-2.**

**X. RESOLUTION D – SALE OR DISPOSAL OF SCHOOL PROPERTY**

From time to time the school district has equipment items that should be sold as new and updated items are added to the inventory, such as computers, desks, sewing machines, etc.

Be it resolved by the electors of the School District of New Glarus that the School Board be authorized to sell equipment no longer needed by the school district.

Motion made by Debra Fairbanks, seconded by Jessica Geib, to approve Resolution D. **Motion Carried, 15-0.**

**XI. DATE FOR 2021-2022 ANNUAL MEETING; SUGGESTED DATE IS AUGUST 16, 2021**

There was discussion to set the date for the 2021-2022 Annual Meeting as August 16, 2021.

Motion made by Travis Zimmerman to approve the 2021-2022 Annual Meeting date as August 16, 2021. Seconded by Jessica Geib. **Motion Carried 17-1.**

**XII. ADJOURN**

Motion made by Larry Stuessy, seconded by Jessica Geib to adjourn at 7:59 p.m. **Motion Carried, 14-1.**



# TREASURER'S REPORT

## 2021-2022

Based on the information provided to me by the administration team, last year the district's estimated unaudited operating expenditures were \$14,029,3853 and took in estimated unaudited operating receipts of \$14,400,199. This left the district with an estimated unaudited positive balance of \$370,816.

The projected operating revenues for the 2021-2022 school year are \$14,276,792. Operating expenditures over this same period are projected to be \$14,276,792. This represents a balanced operating budget. The projected ending Fund Balance for the 2021-2022 school year is \$4,049,773 which represents about 28.37% of our operating budget, which is above the 15% guideline stated in district policy.

Based on the district's enrollment projections, we had expected to see slow, but continuous growth. We are seeing this growth trend.

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. BMO Harris Bank N.A. is the trustee for the Wisconsin Post Employment Benefit Trust.

<b>Beginning Balance 07/01/20 -</b>	<b>\$387,532.44</b>
<b>Receipts</b>	<b>27,810.00</b>
<b>Income</b>	<b>10,155.97</b>
<b>Sales</b>	<b>11,840.75</b>
<b>Disbursements</b>	<b>- 19,647.13</b>
<b>Market Appreciation/Depreciation</b>	<b><u>61,619.09</u></b>
<b>Ending Balance 06/30/21</b>	<b>\$479,311.12</b>



VI. BUDGET PRESENTATION AND HEARING OF THE 2021-2022 BUDGET -  
TAMMY MARTY, BUSINESS MANAGER

9

# ***2021-2022***

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# ***Annual Budget Meeting***

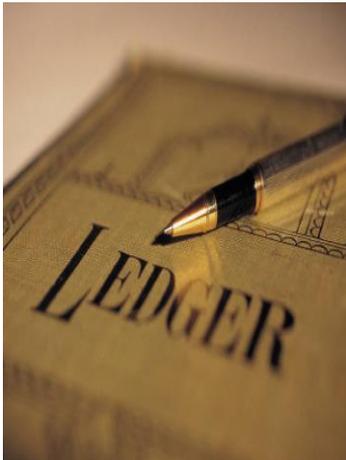
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New Glarus School District  
August 16, 2021

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# Presentation of the School District Budget 2021-2022

10



# 21-22

## Budget Decrease – 1.53%

		2020-2021	2021 - 2022		
		Revised Budget	Budget	Change \$	% Change
Fund 10	General	12,278,175	12,378,682	100,507	0.82%
Fund 20	Spec Proj.	2,063,598	2,088,110	24,512	1.19%
		14,341,773	14,466,792	125,019	0.87%
Fund 30	Debt	2,527,522	31,517,710	28,990,188	1146.98%
Fund 40	Capital Debt	54,309	4,663,190	4,608,881	8486.40%
Fund 50	Fd Serv	556,500	532,520	-23,980	-4.31%
Fund 80	Community	2,000	0	-2,000	-100.00%
<b>Total Expenditures all Funds</b>		<b>17,482,104</b>	<b>51,180,212</b>	<b>33,698,108</b>	<b>192.76%</b>
Less Fund 39 adjustments		0	-29,355,184	-29,355,184	0.00%
Less Fund 49 adjustments		-54,309	-4,663,190	-4,608,881	8486.40%
<b>Total Expenditures all Funds</b>		<b>17,427,795</b>	<b>17,161,838</b>	<b>-265,957</b>	<b>-1.53%</b>

11

# Balanced Budget Funds 10 & 27

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<b>Fund 10 and 27</b>	
Revenue	14,276,792
Expense	14,276,792
<b>Deficit/Excess</b>	<b>0</b>

12

- Fund 10 Balance ratio – The estimated fund balance at the end of 2021 -2022 is \$4,049,773. This is approximately 28.37% reserve to spending ratio.

# Proposed Property Tax Levy Maintain Mill Rate at \$11.63 Estimated Debt Repayment/expense of \$220,000

## Tax Levy Analysis

		Historical	Current Year	Budget Year
		2019 - 2020	2020 - 2021	2021 - 2022
<b>General Fund</b>	<b>Fund 10</b>	\$4,155,036	\$3,772,208	\$3,720,056
<b>Total Revenue Limit Levy</b>		<b>\$4,155,036</b>	<b>\$3,772,208</b>	<b>\$3,720,056</b>
<b>Referendum Approved Debt Service</b>	<b>Fund 39</b>	\$1,788,693	\$2,483,414	\$2,501,159
<b>Additional Debt Levy</b>	<b>Fund 39</b>	\$0	\$0	\$220,000
<b>Total School-Based Tax Levy</b>		<b>\$5,943,729</b>	<b>\$6,255,622</b>	<b>\$6,441,215</b>
<b>% Change</b>		5.61%	5.25%	2.97%

## Equalized Value Analysis

		2019 - 2020	2020 - 2021	2021 - 2022
<b>Equalized Value (TIF Out)</b>		<b>\$510,932,046</b>	<b>\$537,824,348</b>	<b>\$553,959,078</b>
<b>% Change</b>		5.61%	5.26%	3.00%

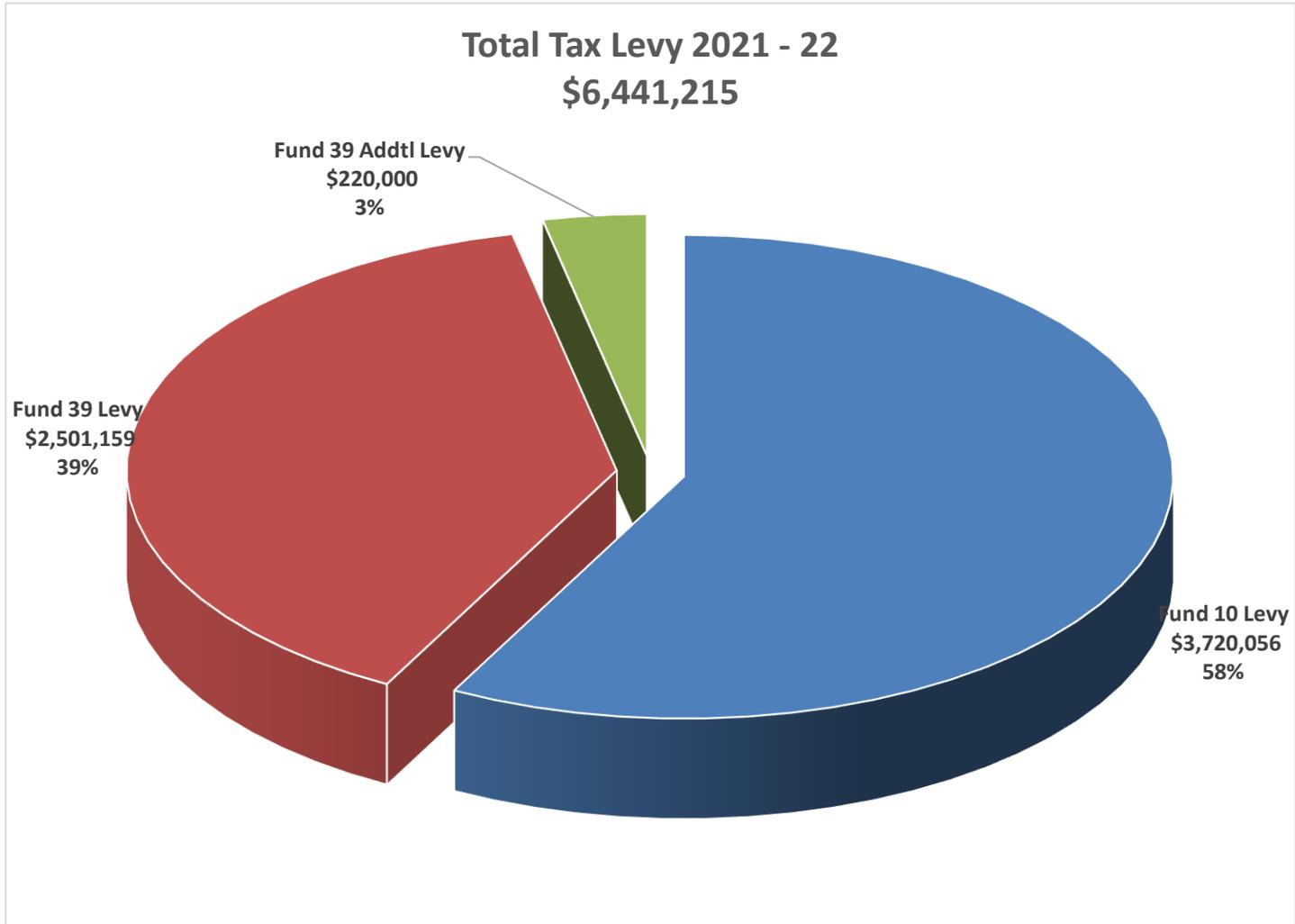
## Mill Rate Analysis

		2019 - 2020	2020 - 2021	2021 - 2022
<b>General Fund</b>	<b>Fund 10</b>	\$8.13	\$7.01	\$6.72
<b>Total Revenue Limit Mill Rate</b>		<b>\$8.13</b>	<b>\$7.01</b>	<b>\$6.72</b>
<b>Referendum Approved Debt Service</b>	<b>Fund 39</b>	\$3.50	\$4.62	\$4.52
<b>Additional Debt Levy</b>	<b>Fund 39</b>	\$0.00	\$0.00	\$0.40
<b>Total School-Based Mill Rate</b>		<b>\$11.63</b>	<b>\$11.63</b>	<b>\$11.63</b>

3

5

# Proposed Property Tax Levy Maintain Mill Rate at \$11.63 Estimated Debt Repayment of \$220,000



# Proposed Property Tax Levy

Year	Home Value	
	\$150,000	\$250,000
2022 Rate	\$1,745	\$2,908 <sup>15</sup>
2021 Rate	\$1,745	\$2,908
Increase	\$0	\$0
	\$0.00 per month	\$0.00 per month

# Resolutions

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- A. Tax Levy
- B. School Board Salary
- C. School Board Reimbursement
- D. Sale of School Property
- E. Purchase of School Property

**School District of New Glarus  
Notice of Budget Hearing  
(Section 65.9 (4))**

*Notice is hereby given to the qualified electors of the School District of New Glarus that the budget hearing will be held at the New Glarus High School located at 1701 Second St. on the the 16th of August, 2021 at 7:15 p.m. The summary of the budget is printed below. Detailed copies of the budget are available for inspection in the District office, 1701 Second St, New Glarus, WI or at [www.ngsd.k12.wi.us](http://www.ngsd.k12.wi.us).*

<b>GENERAL FUND</b>	<b>Audited 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</b>
Beginning Fund Balance	3,286,524.73	3,289,386.26	4,049,773.23
<b>Ending Fund Balance</b>	<b>3,289,386.26</b>	<b>4,049,773.23</b>	<b>4,049,773.23</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Transfers-In (Source 100)	3,646.35	0.00	0.00
Local Sources (Source 200)	4,265,453.10	3,841,231.80	3,808,166.00
Inter-district Payments (Source 300 + 400)	969,538.37	1,059,765.29	1,017,683.00
Intermediate Sources (Source 500)	1,805.00	0.00	0.00
State Sources (Source 600)	6,699,277.33	7,444,040.99	7,320,382.00
Federal Sources (Source 700)	100,270.66	210,361.38	189,921.00
All Other Sources (Source 800 + 900)	621,454.92	93,718.65	42,530.00
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>12,661,445.73</b>	<b>12,649,118.11</b>	<b>12,378,682.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100 000)	5,974,040.59	6,076,784.85	6,455,220.00
Support Services (Function 200 000)	4,994,584.28	4,355,088.68	4,294,556.00
Non-Program Transactions (Function 400 000)	1,689,959.33	1,456,857.61	1,628,906.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>12,658,584.20</b>	<b>11,888,731.14</b>	<b>12,378,682.00</b>

<b>SPECIAL PROJECTS FUND</b>	<b>Audited 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</b>
Beginning Fund Balance	177,398.89	243,792.61	224,108.78
<b>Ending Fund Balance</b>	<b>243,792.61</b>	<b>224,108.78</b>	<b>224,608.78</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,015,747.71</b>	<b>1,775,395.32</b>	<b>2,088,610.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,949,353.99</b>	<b>1,795,079.15</b>	<b>2,088,110.00</b>

<b>DEBT SERVICE FUND</b>	<b>Audited 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</b>
Beginning Fund Balance	369,247.36	164,351.73	144,161.50
<b>Ending Fund Balance</b>	<b>164,351.73</b>	<b>144,161.50</b>	<b>738,450.20</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,852,313.59</b>	<b>2,507,331.44</b>	<b>32,111,999.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2,057,209.22</b>	<b>2,527,521.67</b>	<b>31,517,710.30</b>

<b>CAPITAL PROJECTS FUND</b>	<b>Audited 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</b>
Beginning Fund Balance	0.00	205,000.72	29,052,187.53
<b>Ending Fund Balance</b>	<b>205,000.72</b>	<b>29,052,187.53</b>	<b>24,408,997.53</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>205,000.72</b>	<b>28,901,495.81</b>	<b>20,000.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>54,309.00</b>	<b>4,663,190.00</b>

<b>FOOD SERVICE FUND</b>	<b>Audited 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</b>
Beginning Fund Balance	77,773.74	149,201.17	158,601.84
<b>Ending Fund Balance</b>	<b>149,201.17</b>	<b>158,601.84</b>	<b>176,717.65</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>557,277.92</b>	<b>508,095.67</b>	<b>550,635.75</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>485,850.49</b>	<b>498,695.00</b>	<b>532,519.94</b>

<b>COMMUNITY SERVICE FUND</b>	<b>Audited 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</b>
Beginning Fund Balance	13,004.28	12,255.82	12,255.82
<b>Ending Fund Balance</b>	<b>12,255.82</b>	<b>12,255.82</b>	<b>12,255.82</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>748.46</b>	<b>0.00</b>	<b>0.00</b>

**Total Expenditures and Other Financing Uses**

<b>ALL FUNDS</b>	<b>Audited 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</b>
<b>GROSS TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>17,151,746.36</b>	<b>16,764,335.96</b>	<b>51,180,212.24</b>
<b>Interfund Transfers (Source 100) - ALL FUNDS</b>	<b>1,415,739.55</b>	<b>1,092,562.22</b>	<b>1,245,448.00</b>
<b>Refinancing Expenditures (FUND 30)</b>	<b>0.00</b>	<b>0.00</b>	<b>29,355,184.30</b>
<b>NET TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>15,736,006.81</b>	<b>15,671,773.74</b>	<b>20,579,579.94</b>
<b>PERCENTAGE INCREASE - NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR</b>		<b>-0.41%</b>	<b>31.32%</b>

**PROPOSED PROPERTY TAX LEVY**

<b>FUND</b>	<b>Audited 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</b>
General Fund	4,155,036.00	3,772,208.00	3,720,056.00
Referendum Debt Service Fund	1,788,693.00	2,483,414.00	2,721,159.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	0.00	0.00	0.00
<b>TOTAL SCHOOL LEVY</b>	<b>5,943,729.00</b>	<b>6,255,622.00</b>	<b>6,441,215.00</b>
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR</b>	<b>5.61%</b>	<b>5.25%</b>	<b>2.97%</b>

**SCHOOL DISTRICT OF NEW GLARUS**  
**BUDGET ADOPTION 2021-22**  
July 12, 2021

	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
<b>GENERAL FUND (FUND 10)</b>			
Beginning Fund Balance (Account 930 000)	3,286,524.73	3,289,386.26	4,049,773.23
Ending Fund Balance, Nonspendable (Acct. 935 000)	28,717.28	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	13,721.68	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	3,246,947.30	0.00	0.00
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>3,289,386.26</b>	<b>4,049,773.23</b>	<b>4,049,773.23</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	3,646.35	0.00	0.00
<b>Local Sources</b>			
210 Taxes	4,161,578.28	3,780,530.34	3,726,656.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	2,989.00	3,020.91	2,000.00
270 School Activity Income	27,806.60	2,445.00	28,980.00
280 Interest on Investments	15,204.19	6,395.76	6,000.00
290 Other Revenue, Local Sources	57,875.03	48,839.79	44,530.00
<b>Subtotal Local Sources</b>	<b>4,265,453.10</b>	<b>3,841,231.80</b>	<b>3,808,166.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	13,925.17	4,036.29	0.00
340 Payments for Services	955,613.20	1,055,729.00	1,017,683.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>969,538.37</b>	<b>1,059,765.29</b>	<b>1,017,683.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	1,805.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>1,805.00</b>	<b>0.00</b>	<b>0.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	69,671.48	63,060.00	61,000.00
620 State Aid -- General	5,904,236.00	6,440,612.00	6,534,082.00
630 DPI Special Project Grants	10,292.94	8,159.25	8,200.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	5,616.76	5,922.42	4,000.00
690 Other Revenue	709,460.15	926,287.32	713,100.00
<b>Subtotal State Sources</b>	<b>6,699,277.33</b>	<b>7,444,040.99</b>	<b>7,320,382.00</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	34,244.35	157,992.00	162,182.00
750 IASA Grants	27,161.00	25,172.00	27,739.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	38,865.31	27,197.38	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00

	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
<b>Subtotal Federal Sources</b>	<b>100,270.66</b>	<b>210,361.38</b>	<b>189,921.00</b>
<b>Other Financing Sources</b>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	131,069.58	58,798.37	0.00
870 Long-Term Obligations	455,752.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>586,821.58</b>	<b>58,798.37</b>	<b>0.00</b>
<b>Other Revenues</b>			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	33,758.26	34,188.37	41,530.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	875.08	731.91	1,000.00
<b>Subtotal Other Revenues</b>	<b>34,633.34</b>	<b>34,920.28</b>	<b>42,530.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>12,661,445.73</b>	<b>12,649,118.11</b>	<b>12,378,682.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	2,333,382.48	2,376,047.98	2,626,933.00
120 000 Regular Curriculum	2,850,098.77	2,944,430.51	3,009,284.00
130 000 Vocational Curriculum	351,555.03	333,988.80	344,231.00
140 000 Physical Curriculum	250,632.41	261,187.26	266,792.00
160 000 Co-Curricular Activities	184,620.83	159,582.80	201,480.00
170 000 Other Special Needs	3,751.07	1,547.50	6,500.00
<b>Subtotal Instruction</b>	<b>5,974,040.59</b>	<b>6,076,784.85</b>	<b>6,455,220.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	208,428.31	190,897.35	241,895.00
220 000 Instructional Staff Services	903,437.99	737,585.97	702,011.00
230 000 General Administration	430,055.83	356,867.06	360,020.00
240 000 School Building Administration	691,178.66	716,692.53	732,188.00
250 000 Business Administration	2,163,776.49	1,672,933.02	1,642,191.00
260 000 Central Services	67,281.73	77,814.93	75,706.00
270 000 Insurance & Judgments	111,998.29	117,583.69	128,847.00
280 000 Debt Services	97,072.13	97,072.13	97,073.00
290 000 Other Support Services	321,354.85	387,642.00	314,625.00
<b>Subtotal Support Sources</b>	<b>4,994,584.28</b>	<b>4,355,088.68</b>	<b>4,294,556.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	1,412,093.20	1,092,562.22	1,245,448.00
430 000 Instructional Service Payments	260,190.12	345,784.84	383,358.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	17,676.01	18,510.55	100.00
<b>Subtotal Non-Program Transactions</b>	<b>1,689,959.33</b>	<b>1,456,857.61</b>	<b>1,628,906.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>12,658,584.20</b>	<b>11,888,731.14</b>	<b>12,378,682.00</b>

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>			
900 000 Beginning Fund Balance	177,398.89	243,792.61	224,108.78
<b>900 000 Ending Fund Balance</b>	<b>243,792.61</b>	<b>224,108.78</b>	<b>224,608.78</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>220,280.92</b>	<b>52,807.83</b>	<b>190,500.00</b>
100 000 Instruction	132,808.41	61,516.66	169,200.00
200 000 Support Services	20,290.50	10,225.00	20,000.00
400 000 Non-Program Transactions	788.29	750.00	800.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>153,887.20</b>	<b>72,491.66</b>	<b>190,000.00</b>

	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
<b>SPECIAL EDUCATION FUND (FUND 27)</b>	<b>Audited 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</b>
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	1,207,093.20	1,092,562.22	1,245,448.00
<b>Local Sources</b>			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
<b>Subtotal Local Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	0.00	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	342,829.00	403,291.00	403,041.00
620 State Aid -- General	0.00	16,246.00	0.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	0.00	0.00	0.00
<b>Subtotal State Sources</b>	<b>342,829.00</b>	<b>419,537.00</b>	<b>403,041.00</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	207,194.25	156,239.84	199,621.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	38,350.34	54,248.43	50,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>245,544.59</b>	<b>210,488.27</b>	<b>249,621.00</b>
<b>Other Financing Sources</b>		0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Revenues</b>			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
<b>Subtotal Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,795,466.79</b>	<b>1,722,587.49</b>	<b>1,898,110.00</b>

	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	1,195,445.22	1,178,673.15	1,285,133.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
<b>Subtotal Instruction</b>	<b>1,195,445.22</b>	<b>1,178,673.15</b>	<b>1,285,133.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	150,625.96	118,229.74	161,721.00
220 000 Instructional Staff Services	142,428.43	150,797.81	154,291.00
230 000 General Administration	0.00	5,783.75	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	69,008.79	35,102.24	60,547.00
260 000 Central Services	1,218.21	0.00	1,500.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	508.30	0.00
<b>Subtotal Support Sources</b>	<b>363,281.39</b>	<b>310,421.84</b>	<b>378,059.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	235,995.00	233,492.50	234,918.00
490 000 Other Non-Program Transactions	745.18	0.00	0.00
<b>Subtotal Non-Program Transactions</b>	<b>236,740.18</b>	<b>233,492.50</b>	<b>234,918.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,795,466.79</b>	<b>1,722,587.49</b>	<b>1,898,110.00</b>

<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>			
900 000 Beginning Fund Balance	369,247.36	164,351.73	144,161.50
<b>900 000 ENDING FUND BALANCES</b>	<b>164,351.73</b>	<b>144,161.50</b>	<b>738,450.20</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,852,313.59</b>	<b>2,507,331.44</b>	<b>32,111,999.00</b>
281 000 Long-Term Capital Debt	1,939,779.87	2,527,521.67	2,162,526.00
282 000 Refinancing	0.00	0.00	29,355,184.30
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	113,783.00	0.00	0.00
400 000 Non-Program Transactions	3,646.35	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2,057,209.22</b>	<b>2,527,521.67</b>	<b>31,517,710.30</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>8,398,672.21</b>	<b>6,198,029.21</b>	<b>33,466,037.87</b>

<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>			
900 000 Beginning Fund Balance	0.00	205,000.72	29,052,187.53
<b>900 000 Ending Fund Balance</b>	<b>205,000.72</b>	<b>29,052,187.53</b>	<b>24,408,997.53</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>205,000.72</b>	<b>28,901,495.81</b>	<b>20,000.00</b>
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	54,309.00	4,663,190.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>54,309.00</b>	<b>4,663,190.00</b>

	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
<b>FOOD SERVICE FUND (FUND 50)</b>			
900 000 Beginning Fund Balance	77,773.74	149,201.17	158,601.84
<b>900 000 ENDING FUND BALANCE</b>	<b>149,201.17</b>	<b>158,601.84</b>	<b>176,717.65</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>557,277.92</b>	<b>508,095.67</b>	<b>550,635.75</b>
200 000 Support Services	485,850.49	498,695.00	532,519.94
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>485,850.49</b>	<b>498,695.00</b>	<b>532,519.94</b>

<b>COMMUNITY SERVICE FUND (FUND 80)</b>			
900 000 Beginning Fund Balance	13,004.28	12,255.82	12,255.82
<b>900 000 ENDING FUND BALANCE</b>	<b>12,255.82</b>	<b>12,255.82</b>	<b>12,255.82</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
200 000 Support Services	748.46	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>748.46</b>	<b>0.00</b>	<b>0.00</b>



# School District of New Glarus

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

District (608) 527-2410  
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www.ngsd.k12.wi.us

To: Board of Education  
From: Tammy Marty, Business Manager  
Re: 2021-2022 Proposed Budget  
Date: July 12, 2021

The proposed budget consists of the following changes since budget was discussed June 14, 2021.

## **2021-2022 Revenues:**

### **General Fund – Fund 10 –**

- Changes in property tax, equalization aid and state exempt computer aid reflect current estimates.

**Referendum Debt – Fund 39** – Levy adjustments with new debt and for future debt payments.

**Capital projects – Fund 49** – Added interest for investments.

## **2021-2022 Expenditure:**

### **General Fund – Fund 10 and Fund 27**

- Reduced the following budget to balance budget to zero: district curriculum, district professional development, district assessments, and technology budget.

**Referendum Debt – Fund 39** – Adjusted for new debt schedule plus refunding of BANS/bonds.

**Capital Projects – Fund 49** – Adjusted expenses based on Bray/Findorff draw schedule.

## **BALANCED BUDGET**

Fund 10 and Fund 27 represent a balanced budget after adjustments presented above.

<b><i>Fund 10 and 27</i></b>	
Revenue	14,276,792
Expense	14,276,792
<b>Deficit/Excess</b>	<b>0</b>

## **2021 – 2022 TAX LEVY**

The estimated tax levy, \$6,441,215.00 is projected to increase approximately \$185,593 or 2.97% from the 2020-2021 tax levy of \$6,255,622. This maintains the mill rate at \$11.63.

The proposed budget reflects the format required for official approval and notice.

**Tax Levy Analysis**

		Historical	Current Year	Budget Year
		2019 - 2020	2020 - 2021	2021 - 2022
<b>General Fund</b>	<b><u>Fund 10</u></b>	\$4,155,036	\$3,772,208	\$3,720,056
<b>Total Revenue Limit Levy</b>		<b>\$4,155,036</b>	<b>\$3,772,208</b>	<b>\$3,720,056</b>
<b>Referendum Approved Debt Service</b>	<b><u>Fund 39</u></b>	\$1,788,693	\$2,483,414	\$2,501,159
<b>Additional Debt Levy</b>	<b><u>Fund 39</u></b>	\$0	\$0	\$220,000
<b>Total School-Based Tax Levy</b>		<b>\$5,943,729</b>	<b>\$6,255,622</b>	<b>\$6,441,215</b>
<b>% Change</b>		5.61%	5.25%	2.97%

26

**Equalized Value Analysis**

		2019 - 2020	2020 - 2021	2021 - 2022
<b><u>Equalized Value (TIF Out)</u></b>		\$510,932,046	\$537,824,348	\$553,959,078
<b>% Change</b>		5.61%	5.26%	3.00%

**Mill Rate Analysis**

		2019 - 2020	2020 - 2021	2021 - 2022
<b>General Fund</b>	<b>Fund 10</b>	\$8.13	\$7.01	\$6.72
<b>Total Revenue Limit Mill Rate</b>		<b>\$8.13</b>	<b>\$7.01</b>	<b>\$6.72</b>
<b>Referendum Approved Debt Service</b>	<b>Fund 39</b>	\$3.50	\$4.62	\$4.52
<b>Additional Debt Levy</b>	<b>Fund 39</b>	\$0.00	\$0.00	\$0.40
<b>Total School-Based Mill Rate</b>		<b>\$11.63</b>	<b>\$11.63</b>	<b>\$11.63</b>

Department of Public Instruction  
**2021-2022 Revenue Limit Worksheet**  
 06/28/2021  
 Draft

<b>DISTRICT: 07/12/2021</b> -			
<b>Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 19-20 Revenue Limit</b>			
2019-20 General Aid Certification (19-20 Line 12A, src 621)	+	6,440,612	
2019-20 Computer Aid Received (19-20 Line 12C, Src 691)	+	6,716	
2019-20 Hi Pov Aid (19-20 Line 12B, Src 628)	+		
2019-20 Aid for Exempt Personal Property (19-20 Line 12D, Src 691)	+	33,637	
2019-20 Fnd 10 Levy Cert (19-20 Line 14A, Levy 10 Src 211)	+	3,772,208	
2019-20 Fnd 38 Levy Cert (19-20 Line 14B, Levy 38 Src 211)	+		
2019-20 Fnd 41 Levy Cert (19-220 Line 14C, Levy 41 Src 211)	+		
2019-20 Aid Penalty for Over Levy (19-20 FINAL Rev Limit Wksht)	-		
2019-20 Total Levy for All Levied Non-Recurring Exemptions*	-	3,685	
<b>NET 2020-21 Base Revenue Built from 2019-20 Data (Line 1)</b>	<b>=</b>	<b>10,249,488</b>	
*For 2019-20 Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expenditures, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)			
<b>September &amp; Summer FTE Membership Averages</b>			
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.			
<b>Line 2: Base Avg:</b> (2017+.4ss)+(2018+.4ss)+(2019+.4ss) / 3 =		<b>911</b>	
	<b>2018</b>	<b>2019</b>	<b>2020</b>
Summer FTE:	45	47	16
% (40,40,40)	18	19	6
Sept FTE:	883	906	902
			<i>Enter membership values from prior year Rev Lim worksheet.</i>
New ICS - Independent	0	0	0
Charter Schools FTE			
Total FTE	901	925	908
<b>Line 6: Curr Avg:</b> (2018+.4ss)+(2019+.4ss)+(2020+.4ss) / 3 =		<b>907</b>	
	<b>2019</b>	<b>2020</b>	<b>2021</b>
Summer FTE:	47	16	16
% (40,40,40)	19	6	6
Sept FTE:	906	902	881
			<i>Enter estimated 2020 Summer &amp; Sept membership values</i>
New ICS - Independent	0		
Charter Schools FTE			
Total FTE	925	908	887
<b>Line 10B: Declining Enrollment Exemption =</b>		<b>45,003</b>	
Average FTE Loss (Line 2 - Line 6, if > 0)		4	
	X 1.00	=	
<b>X (Line 5, Maximum 2020-2021 Revenue per Memb) =</b>		<b>11,250.81</b>	
Non-Recurring Exemption Amount:		<b>45,003</b>	
<b>Fall 2020 Cert Property Values (estimate until Oct 2020 values are available from DOR)</b>			
2020 TIF-Out Tax Apportionment Equalized Valuation		<b>553,959,078</b>	

2020-2021 Revenue Limit Worksheet		
1.	2019-20 Base Revenue (Funds 10, 38, 41)	10,249,488
	(from left)	
2.	Base Sept Membership Avg (2017+.4ss, 2018+.4ss, 2019+.4ss)/3	911
	(from left)	
3.	2019-20 Base Revenue Per Member (Ln 1 / Ln2)	11,250.81
	(with cents)	
4.	2020-21 Per Member Change (A+B)	0.00
	2020-21 Low Revenue Ceiling per s.121.905(1): (must enter number)	
A.	Allowed Per-Member Change for 2021 (\$179, all districts)	0.00
B.	Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT <0	0
C.	Value of the CCDEB (DPI-Computed-CCDEB Dists only)	
5.	2020-21 Maximum Revenue / Member (Ln 3 + Ln 4)	11,250.81
6.	Current Membership Avg (2018+.4ss, 2019+.4ss, 2020+.4ss)/3	907
	(from left)	
7.	2020-21 Rev Limit, No Exemptions (Ln7A + Ln 7B)	10,249,488
	(rounded)	
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	10,204,485
B.	Hold Harmless Non-Recurring Exemption	45,003
8.	Total 2020-21 Recurring Exemptions (A+B+C+D+E)	0
	(rounded)	
A.	Prior Year Carryover	0
B.	Transfer of Service	0
C.	Transfer of Territory/Other Reorg (if negative, include sign)	0
D.	Federal Impact Aid Loss (2018-19 to 2019-20)	0
E.	Recurring Referenda to Exceed (If 2019-20 is first year)	0
9.	2020-21 Limit with Recurring Exemptions (Ln 7 + Ln 8)	10,249,488
10.	Total 2020-21 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)	45,003
A.	Non-Recurring Referenda to Exceed 2020-21 Limit	
B.	Declining Enrollment Exemption for 2020-21 (from left)	45,003
C.	Energy Efficiency Net Exemption for 2020-21 (see pg 4 for details)	0
D.	Adjustment for Refunded or Rescinded Taxes, 2020-21	
E.	Prior Year Open Enrollment (uncounted pupil[s])	
F.	Reduction for Ineligible Fund 80 Expenditures (enter as negative)	
G.	Other Adjustments (Environmental Rem + Fund 39 Bal Transfer)	
H.	WPCP and RPCP Private School Voucher Aid Deduction	
I.	SNSP Private School Voucher Aid Deduction	
11.	2020-21 Revenue Limit With All Exemptions (Ln 9 + Ln 10)	10,294,491
12.	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)	6,574,435
A.	2020-21 October 15 General Aid Certification	6,534,082
B.	State Aid to High Poverty Districts (not all districts)	
C.	State Aid for Exempt Computers (Source 691)	6,716
D.	State Aid for Exempt Personal Property (Source 691)	33,637
<b>DISTRICTS MUST ESTIMATE A GENERAL AID AMOUNT UNTIL THE OCTOBER 15, 2020 GEN AID EST IS AVAILABLE.</b>		
13.	Allowable Limited Revenue: (Line 11 - Line 12)	3,720,056
	(10, 38, 41 Levies)	
14.	Total Limited Revenue To Be Used (A+B+C)	3,720,056
	Not >line 13	
<b>Entries Required Below: Enter amnts needed by purpose and fund:</b>		
A.	Gen Operations: Fnd 10 Src 211	3,720,056
	(Proposed Fund 10)	
B.	Non-Referendum Debt (inside limit) Fnd 38 Src 211	
	(to Budget Rpt)	
C.	Capital Exp, Annual Meeting Approved: Fnd 41 Src 211	
	(to Budget Rpt)	
15.	Total Revenue from Other Levies (A+B+C+D)	2,721,159
A.	Referendum Apprvd Debt (Fnd 39 Debt-Src 211)	2,501,159
B.	Additional Debt Levy	220,000
	(to Budget Rpt)	
C.	Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	
	(to Budget Rpt)	
D.	Other Levy Revenue - Milwaukee & Kenosha Only	
	(to Budget Rpt)	
16.	Total Fall, 2020 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)	6,441,215
	Line 16 is the total levy to be apportioned in the PI-401.	
	Levy Rate =	0.01162760

VII. RESOLUTION A - ADOPTION OF TAX LEVY FOR 2021-2022 SCHOOL YEAR

29

# SCHOOL DISTRICT OF NEW GLARUS

## 2021-2022 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 2021 – 2022 school year in the amount of \$ **6,441,215 .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 2021-2022 school year:

	Current	Proposed
President:	\$1050.00	\$1100.00
Vice President:	\$900.00	\$950.00
Clerk:	\$1050.00	\$1100.00
Treasurer:	\$950.00	\$1000.00
Directors:	\$900.00	\$950.00

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 \_\_\_\_\_

- D. From time to time the school district has equipment items that should be sold, as new and updated items are added to the inventory, such as computers, office furniture/classroom furniture, etc.

Be it resolved by the electors of the School District of New Glarus that the School Board be authorized to sell equipment no longer needed by the school district.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Approved \_\_\_\_\_  
Rejected \_\_\_\_\_

- E. Be it resolved by the electors of the School District of New Glarus, to authorize the board to solicit and obtain one or more options to purchase real property, and to exercise such options.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Approved \_\_\_\_\_  
Rejected \_\_\_\_\_

VIII. RESOLUTION B - SALARIES FOR THE BOARD OF EDUCATION FOR 2021-2022

31

## 2021-2022 SALARIES FOR THE BOARD OF EDUCATION

### Current:

President	\$1050
Vice President	\$900
Clerk	\$1050
Treasurer	\$950
Directors	\$900

### Proposed:

President	\$1100
Vice President	\$950
Clerk	\$1100
Treasurer	\$1000
Directors	\$950

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

### Salary History

*\*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,*

*\*2017-2018 Salaries for the Board of Education increased by \$200 per position approved by the Board of Education and public on August 21, 2017*

- IX. RESOLUTION C - REIMBURSEMENT OF BOARD MEMBERS EXPENSES
- X. RESOLUTION D - SALE OR DISPOSAL OF SCHOOL PROPERTY
- XI. RESOLUTION E - AUTHORIZE THE BOARD TO SOLICIT AND OBTAIN ONE OR MORE OPTIONS TO PURCHASE REAL PROPERTY, AND TO EXERCISE SUCH OPTIONS
- XII. DATE FOR THE 2022-2023 ANNUAL MEETING; SUGGESTED DATE IS AUGUST 15, 2022
- XIII. 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.