

**NOTICE**

**SCHOOL DISTRICT OF NEW GLARUS  
BOARD OF EDUCATION  
BUDGET COMMITTEE MEETING  
MONDAY, OCTOBER 22, 2018  
HIGH SCHOOL CONFERENCE ROOM  
6:45 PM**

**AGENDA**

- I. **CALL MEETING TO ORDER - TRAVIS ZIMMERMAN**
- II. **REFERENDUM UPDATE**
- III. **2018-19 TAX LEVY IF REFERENDUM PASSES** 2
- IV. **2018-19 TAX LEVY IF REFERENDUM FAILS** 5
- V. **2018-19 BUDGET IF REFERENDUM PASSES** 7
- VI. **2018-19 BUDGET IF REFERENDUM FAILS** 11
- VII. **ADJOURN**

**POSTED :**

NG HIGH SCHOOL  
NG MIDDLE SCHOOL  
NG ELEMENTARY SCHOOL  
NG POST OFFICE  
BANK OF NEW GLARUS  
UB&T BANK OF NEW GLARUS  
OLD NATIONAL BANK

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.

**NEW GLARUS SCHOOL DISTRICT  
EQUALIZED VALUE  
CURRENT LAW  
OCTOBER 22, 2018**

	2016	2017	2018	18-19 INC/DECR	PERCENT INC/DECR
<b>EQUALIZED VALUE (TID OUT)</b>					
GN V NEW GLARUS	\$159,655,300	\$169,085,800	\$181,905,900	\$12,820,100	7.58%
DN T MONTROSE	\$394,616	\$405,145	\$427,422	\$22,277	5.50%
DN T PERRY	\$7,739,206	\$7,637,975	\$7,923,790	\$285,815	3.74%
DN T PRIMROSE	\$42,353,170	\$42,256,977	\$43,859,258	\$1,602,281	3.79%
GN T ADAMS	\$1,788,499	\$1,820,409	\$1,837,728	\$17,319	0.95%
GN T EXETER	\$29,907,604	\$32,071,260	\$34,744,152	\$2,672,892	8.33%
GN T NEW GLARUS	\$154,926,970	\$159,402,353	\$166,571,332	\$7,168,979	4.50%
GN T WASHINGTON	\$2,523,434	\$2,581,384	\$2,547,666	(\$33,718)	-1.31%
GN T YORK	\$37,857,261	\$40,015,985	\$43,963,677	\$3,947,692	9.87%
	\$437,146,060	\$455,277,288	\$483,780,925	\$28,503,637	6.26%
<b>PERCENT OF DISTRICT EQUALIZED VALUE</b>					
GN V NEW GLARUS	36.522187%	37.139081%	37.600883%	0.462%	
DN T MONTROSE	0.090271%	0.088989%	0.088350%	-0.001%	
DN T PERRY	1.770394%	1.677653%	1.637888%	-0.040%	
DN T PRIMROSE	9.688563%	9.281591%	9.065934%	-0.216%	
GN T ADAMS	0.409131%	0.399846%	0.379868%	-0.020%	
GN T EXETER	6.841559%	7.044336%	7.181795%	0.137%	
GN T NEW GLARUS	35.440550%	35.012147%	34.431149%	-0.581%	
GN T WASHINGTON	0.577252%	0.566992%	0.526616%	-0.040%	
GN T YORK	8.660094%	8.789366%	9.087518%	0.298%	
<b>TAX LEVY PORTION</b>					
GN V NEW GLARUS	\$1,857,465	\$1,967,228	\$2,116,150	\$148,922	7.57%
DN T MONTROSE	\$4,591	\$4,714	\$4,972	\$258	5.47%
DN T PERRY	\$90,040	\$88,864	\$92,179	\$3,315	3.73%
DN T PRIMROSE	\$492,746	\$491,639	\$510,224	\$18,585	3.78%
GN T ADAMS	\$20,808	\$21,180	\$21,379	\$199	0.94%
GN T EXETER	\$347,952	\$373,133	\$404,186	\$31,053	8.32%
GN T NEW GLARUS	\$1,802,454	\$1,854,566	\$1,937,760	\$83,194	4.49%
GN T WASHINGTON	\$29,358	\$30,033	\$29,638	(\$395)	-1.32%
GN T YORK	\$440,440	\$465,566	\$511,439	\$45,873	9.85%
	<b>\$5,085,853</b>	<b>\$5,296,922</b>	<b>\$5,627,927</b>	<b>\$331,005</b>	<b>6.25%</b>
<b>MILL RATE</b>	<b>11.63</b>	<b>11.63</b>	<b>11.63</b>	<b>\$0.00</b>	<b>0.00%</b>

**DEPARTMENT OF PUBLIC INSTRUCTION  
2018-19 REVENUE LIMIT WORKSHEET  
PASSED REFERENDUM**

DISTRICT: New Glarus 3934

**DATA AS OF 10/15/2018, 11:00 AM**

**Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 17-18 Revenue Limit**

2017-18 General Aid Certification (17-18 Line 12A, src 621)	5,362,250
2017-18 Computer Aid Received (17-18 Line 17, Src 691)	6,557
2017-18 Hi Pov Aid (17-18 Line 12B, Src 628)	0
2017-18 Fnd 10 Levy Cert (17-18 Line 18, Levy 10 Src 211)	3,605,877
2017-18 Fnd 38 Levy Cert (17-18 Line 14B, Levy 38 Src 211)	235,000
2017-18 Fnd 41 Levy Cert (17-18 Line 14C, Levy 41 Src 211)	0
2017-18 Aid Penalty for Over Levy (17-18 FINAL Rev Limit Wksht)	0
2017-18 Total Levy for All Levied Non-Recurring Exemptions*	0
<b>*NET 2018-19 Base Revenue Built from 17-18 Data (Line 1)</b>	<b>9,209,684</b>

\*For 2017-18 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 Expends, Environmental Remediation, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)

**September & Summer FTE Membership Averages**

Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.

**Line 2:** Base Avg:((15+.4ss)+(16+.4ss)+(17+.4ss)) / 3 = 890

	2015	2016	2017
Summer FTE:	26	28	34
% (40,40,40)	10	11	14
Sept FTE:	878	863	893
Special Needs Vouchers FTE	0	0	0
New ICS - Independent Charter Schools FTE	0	0	0
Total FTE	888	874	907

**Line 6:** Curr Avg:((16+.4ss)+(17+.4ss)+(18+.4ss)) / 3 = 895

	2016	2017	2018
Summer FTE:	28	34	45
% (40,40,40)	11	14	18
Sept FTE:	863	893	885
Special Needs Vouchers FTE	0	0	0
New ICS - Independent Charter Schools FTE	0	0	0
Total FTE	874	907	903

**"Current Average" for use in 18-19  
Per-Pupil Aid calc (does not include  
Special Needs Voucher FTE  
or New ICS - Independent  
Charter Schools FTE).  
Average without SNSP/ICS:  
895**

**Line 10B: Declining Enrollment Exemption =**  
Average FTE Loss (Line 2 - Line 6, if > 0) 0  
X 1.00 = 0  
**X (Line 5, Maximum 2018-2019 Revenue per Memb) =**  
**Non-Recurring Exemption Amount:** 0

**Fall 2018 Property Values (actuals have been loaded below)**

2018 TIF-Out Tax Apportionment Equalized Valuation 483,780,925

**2018-2019 Revenue Limit Worksheet**

1. 2017-18 Base Revenue (Funds 10, 38, 41)	(from left)	9,209,684
2. Base Sept Membership Avg (2015+.4ss, 2016+.4ss, 2017+.4ss)/3	(from left)	890
3. 2017-18 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,347.96
4. 2018-19 Per Member Change (A+B+C)		0.00
A. Allowed Per-Member Change	0.00	
B. Low Rev Incr (Enter DPI Adjustment)	0.00	
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)	0.00	
5. 2018-19 Maximum Revenue / Member (Ln 3 + Ln 4)		10,347.96
6. Current Membership Avg (2016+.4ss, 2017+.4ss, 2018+.4ss)/3	(from left)	895
7. 2018-19 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	9,261,424
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	9,261,424	
B. Hold Harmless Non-Recurring Exemption	0	
8. Total 2018-19 Recurring Exemptions (A+B+C+D+E)	(rounded)	0
A. Prior Year Carryover	0	
B. Transfer of Service	0	
C. Transfer of Territory/Other Reorg (if negative, include sign)	0	
D. Federal Impact Aid Loss (2016-17 to 2017-18)	0	
E. Recurring Referenda to Exceed (If 2018-19 is first year)	0	
9. 2018-19 Limit with Recurring Exemptions (Ln 7 + Ln 8)		9,261,424
10. Total 2018-19 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		1,203,501
A. Non-Recurring Referenda to Exceed 2018-19 Limit	1,200,000	
B. Declining Enrollment Exemption for 2018-19 (from left)	0	
C. Energy Efficiency Net Exemption for 2018-19 (see pg 4 for details)	0	
D. Adjustment for Refunded or Rescinded Taxes, 2018-19	3,501	
E. Prior Year Open Enrollment (uncounted pupil[s])	0	
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
G. Environmental Remediation Exemption	0	
H. WPCP and RPCP Private School Voucher Aid Deduction	0	
I. SNSP Private School Voucher Aid Deduction	0	
11. 2018-19 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		10,464,925
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		5,708,463
A. 2018-19 October 15 Aid Certification → Cell is locked.	5,681,819	
B. State Aid to High Poverty Districts (not all districts)	0	
C. State Aid for Exempt Computers (Source 691)	6,716	
D. State Aid for Exempt Personal Property (Source 691)	19,928	
<b>REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE DISTRICT LEVY.</b>		
13. Allowable Limited Revenue: (Line 11 - Line 12)		4,756,462
(10, 38, 41 Levies)		
14. Total Limited Revenue To Be Used (A+B+C)	<b>Not &gt;line 13</b>	4,756,462
<b>Entries Required Below:</b> Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211	4,756,462	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	0	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
15. Total Revenue from Other Levies (A+B+C+D)		871,465
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	762,465	
B. Additional Debt Levy (Fund 39)	109,000	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16. Total Fall, 2018 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)		5,627,927
<i>Line 16 is the total levy to be apportioned in the PI-401.</i>		
	Levy Rate =	0.01163321

# New Glarus - Passed Referendum

## Tax Levy Analysis

		<u>2017</u>	<u>2018</u>	<u>2019</u>
General Fund	Fund 10	\$3,552,273	\$3,605,877	\$4,756,462
Non-Referendum Debt Service	Fund 38	\$80,000	\$235,000	\$0
Total Revenue Limit Levy		<b>\$3,632,273</b>	<b>\$3,840,877</b>	<b>\$4,756,462</b>
Referendum Approved Debt Service	Fund 39	\$1,453,580	\$1,456,045	\$762,465
Estimated Additional Referendum Levy	Fund 39	\$0	\$0	\$109,000
		\$0	\$0	\$0
Total School-Based Tax Levy		<u><u>\$5,085,853</u></u>	<u><u>\$5,296,922</u></u>	<u><u>\$5,627,927</u></u>
% Change			4.15%	6.25%

## Equalized Value Analysis

		<u>2017</u>	<u>2018</u>	<u>2019</u>
Equalized Value (TIF Out)		\$437,146,060	\$455,277,288	\$483,780,925
% Change			4.15%	6.26%

## Mill Rate Analysis

		<u>2017</u>	<u>2018</u>	<u>2019</u>
General Fund	Fund 10	\$8.13	\$7.92	\$9.83
Non-Referendum Debt Service	Fund 38	\$0.18	\$0.52	\$0.00
Total Revenue Limit Mill Rate		<b>\$8.31</b>	<b>\$8.44</b>	<b>\$9.83</b>
Referendum Approved Debt Service	Fund 39	\$3.33	\$3.20	\$1.58
Estimated Additional Referendum Levy	Fund 39	\$0.00	\$0.00	\$0.23
Total School-Based Mill Rate		<u><u>\$11.63</u></u>	<u><u>\$11.63</u></u>	<u><u>\$11.63</u></u>
% Change			0.00%	-0.01%

School Based Taxes		\$ 11.63	\$ 11.63	\$ 11.63
Home Value				
\$	100,000.00	\$ 1,163.00	\$ 1,163.00	\$ 1,163.00
\$	150,000.00	\$ 1,744.50	\$ 1,744.50	\$ 1,744.50
\$	200,000.00	\$ 2,326.00	\$ 2,326.00	\$ 2,326.00

\*\*\*Maybe different based upon municipality in which resident lives

4

**DEPARTMENT OF PUBLIC INSTRUCTION  
2018-19 REVENUE LIMIT WORKSHEET  
FAILED REFERENDUM**

**DISTRICT:** New Glarus 3934  
**DATA AS OF 10/15/2018, 11:00 AM - NON PASSING - ADDITIONAL DEBT PAYMENT**

**Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 17-18 Revenue Limit**

2017-18 General Aid Certification (17-18 Line 12A, src 621)	+	5,362,250
2017-18 Computer Aid Received (17-18 Line 17, Src 691)	+	6,557
2017-18 Hi Pov Aid (17-18 Line 12B, Src 628)	+	0
2017-18 Fnd 10 Levy Cert (17-18 Line 18, Levy 10 Src 211)	+	3,605,877
2017-18 Fnd 38 Levy Cert (17-18 Line 14B, Levy 38 Src 211)	+	235,000
2017-18 Fnd 41 Levy Cert (17-18 Line 14C, Levy 41 Src 211)	+	0
2017-18 Aid Penalty for Over Levy (17-18 FINAL Rev Limit Wksht)	-	0
2017-18 Total Levy for All Levied Non-Recurring Exemptions*	-	0
<b>*NET 2018-19 Base Revenue Built from 17-18 Data (Line 1)</b>	=	<b>9,209,684</b>

\*For 2017-18 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 Expend, Environmental Remediation, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)

**September & Summer FTE Membership Averages**

Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.

**Line 2:** Base Avg:((15+.4ss)+(16+.4ss)+(17+.4ss)) / 3 = **890**

	2015	2016	2017
Summer FTE:	26	28	34
% (40,40,40)	10	11	14
Sept FTE:	878	863	893
Special Needs Vouchers FTE	0	0	0
New ICS - Independent Charter Schools FTE	0	0	0
Total FTE	888	874	907

**Line 6:** Curr Avg:((16+.4ss)+(17+.4ss)+(18+.4ss)) / 3 = **895**

	2016	2017	2018
Summer FTE:	28	34	45
% (40,40,40)	11	14	18
Sept FTE:	863	893	885
Special Needs Vouchers FTE	0	0	0
New ICS - Independent Charter Schools FTE	0	0	0
Total FTE	874	907	903

**"Current Average" for use in 18-19 Per-Pupil Aid calc (does not include Special Needs Voucher FTE or New ICS - Independent Charter Schools FTE). Average without SNSP/ICS: 895**

**Line 10B: Declining Enrollment Exemption =**  
 Average FTE Loss (Line 2 - Line 6, if > 0) X 1.00 =  
**X (Line 5, Maximum 2018-2019 Revenue per Memb) =**  
**Non-Recurring Exemption Amount:**

**Fall 2018 Property Values (actuals have been loaded below)**

2018 TIF-Out Tax Apportionment Equalized Valuation **483,780,925**

**2018-2019 Revenue Limit Worksheet**

1. 2017-18 Base Revenue (Funds 10, 38, 41)	(from left)	9,209,684
2. Base Sept Membership Avg (2015+.4ss, 2016+.4ss, 2017+.4ss)/3	(from left)	890
3. 2017-18 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,347.96
4. 2018-19 Per Member Change (A+B+C)		0.00
A. Allowed Per-Member Change		0.00
B. Low Rev Incr (Enter DPI Adjustment)		0.00
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)		0.00
5. 2018-19 Maximum Revenue / Member (Ln 3 + Ln 4)		10,347.96
6. Current Membership Avg (2016+.4ss, 2017+.4ss, 2018+.4ss)/3	(from left)	895
7. 2018-19 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	9,261,424
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		9,261,424
B. Hold Harmless Non-Recurring Exemption		0
8. Total 2018-19 Recurring Exemptions (A+B+C+D+E)	(rounded)	0
A. Prior Year Carryover		0
B. Transfer of Service		0
C. Transfer of Territory/Other Reorg (if negative, include sign)		0
D. Federal Impact Aid Loss (2016-17 to 2017-18)		0
E. Recurring Referenda to Exceed (If 2018-19 is first year)		0
9. 2018-19 Limit with Recurring Exemptions (Ln 7 + Ln 8)		9,261,424
10. Total 2018-19 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		3,501
A. Non-Recurring Referenda to Exceed 2018-19 Limit		0
B. Declining Enrollment Exemption for 2018-19 (from left)		0
C. Energy Efficiency Net Exemption for 2018-19 (see pg 4 for details)		0
D. Adjustment for Refunded or Rescinded Taxes, 2018-19		3,501
E. Prior Year Open Enrollment (uncounted pupil[s])		0
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)		0
G. Environmental Remediation Exemption		0
H. WPCP and RPCP Private School Voucher Aid Deduction		0
I. SNSP Private School Voucher Aid Deduction		0
11. 2018-19 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		9,264,925
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		5,708,463
A. 2018-19 October 15 Aid Certification → Cell is locked.		5,681,819
B. State Aid to High Poverty Districts (not all districts)		0
C. State Aid for Exempt Computers (Source 691)		6,716
D. State Aid for Exempt Personal Property (Source 691)		19,928
<b>REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE DISTRICT LEVY.</b>		
13. Allowable Limited Revenue: (Line 11 - Line 12)		3,556,462
(10, 38, 41 Levies)		
14. Total Limited Revenue To Be Used (A+B+C)	<b>Not &gt;line 13</b>	3,556,462
Entries Required Below: Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211	3,556,462	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	0	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
15. Total Revenue from Other Levies (A+B+C+D)		2,071,465
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	762,465	
B. Additional Debt Levy (Fund 39)	1,309,000	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16. Total Fall, 2018 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)		5,627,927
Line 16 is the total levy to be apportioned in the PI-401.		
Levy Rate =		0.01163321

# New Glarus - Failed Referendum

## Tax Levy Analysis

		<u>2017</u>	<u>2018</u>	<u>2019</u>
General Fund	Fund 10	\$3,552,273	\$3,605,877	\$3,556,462
Non-Referendum Debt Service	Fund 38	\$80,000	\$235,000	\$0
Total Revenue Limit Levy		<b>\$3,632,273</b>	<b>\$3,840,877</b>	<b>\$3,556,462</b>
Referendum Approved Debt Service	Fund 39	\$1,453,580	\$1,456,045	\$762,465
Estimated Additional Referendum Levy	Fund 39	\$0	\$0	\$1,309,000
		\$0	\$0	\$0
Total School-Based Tax Levy		<u><u>\$5,085,853</u></u>	<u><u>\$5,296,922</u></u>	<u><u>\$5,627,927</u></u>
% Change			4.15%	6.25%

## Equalized Value Analysis

		<u>2017</u>	<u>2018</u>	<u>2019</u>
Equalized Value (TIF Out)		\$437,146,060	\$455,277,288	\$483,780,925
% Change			4.15%	6.26%

## Mill Rate Analysis

		<u>2017</u>	<u>2018</u>	<u>2019</u>
General Fund	Fund 10	\$8.13	\$7.92	\$7.35
Non-Referendum Debt Service	Fund 38	\$0.18	\$0.52	\$0.00
Total Revenue Limit Mill Rate		<b>\$8.31</b>	<b>\$8.44</b>	<b>\$7.35</b>
Referendum Approved Debt Service	Fund 39	\$3.33	\$3.20	\$1.58
Estimated Additional Referendum Levy	Fund 39	\$0.00	\$0.00	\$2.71
Total School-Based Mill Rate		<u><u>\$11.63</u></u>	<u><u>\$11.63</u></u>	<u><u>\$11.63</u></u>
% Change			0.00%	-0.01%

School Based Taxes		\$ 11.63	\$ 11.63	\$ 11.63
Home Value				
\$	100,000.00	\$ 1,163.00	\$ 1,163.00	\$ 1,163.00
\$	150,000.00	\$ 1,744.50	\$ 1,744.50	\$ 1,744.50
\$	200,000.00	\$ 2,326.00	\$ 2,326.00	\$ 2,326.00

\*\*\*Maybe different based upon municipality in which resident lives



# School District of New Glarus

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

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

To: Board of Education  
From: Tammy Marty, Business Manager  
**Re: 2018-2019 Original Budget and Tax Levy – Passed Referendum**  
Date: October 22, 2018

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

This sets the stage for the BOE to adopt the final or original budget and to set the tax levy for the 2018-2019 school year. Explanation of changes is as follows:

## **2018-2019 Revenues:**

### **General Fund - 10**

- Property taxes – adjustment reflects changes to tax levy based on general aid received from state and adjustment to third Friday student count and summer school count and non-recurring referenda to exceed the revenue limit
- Equalization aid – adjustment reflects actual provided by the DPI on October 15<sup>th</sup>.
- Summer School – reimbursement from Camp Invention
- Open enrollment – new student adjustment
- Library aid – adjustment reflects carryover from 17 - 18
- State Aid Exempt Computer aid – adjustment reflects changes in state law
- State Aid Exempt Personal Property – new aid adjustment
- Federal Grants – adjustment reflects increase in Title I grant and new TITLE IV grant
- State Grants – adjustment reflects School Safety grant, YA grant and Personal Electronic Computing Devices grant for 9<sup>th</sup> graders

### **Special Education - Fund 27 -**

- Adjustment of grant funding

### **Referendum Approved Debt – Fund 39**

- Reduction due to non-recurring referenda in Fund 10 to purchase land.

## **2018 - 2019 Expenditures:**

### **General Fund – 10**

- Adjustments reflect salary and benefits, open enrollment, capital maintenance, transportation, safety grant, utilities, co-curricular advisors and activities expenses
- Non recurring referendum expense of purchasing land

### **Special Education - Fund 27 -**

- Adjustment of grant funding

### **Referendum Debt – Fund 39**

- Decrease reflects non-recurring referenda to purchase land instead of paying off additional debt.

**Tax Levy** – The recommended tax levy stabilizes the mill rate at \$11.63. The levy proposed to the Board is \$5,627,927. This represents a tax levy increase of \$331,005 or 6.25% from 2017-2018.

The operating budget, Fund 10, is \$12,308,793. The fund balance ratio is approximately **25.83%**.

Administration recommends the Board approve all funds total budget of \$15,635,406.00  
Administration recommends the Board approve a total tax levy of \$5,627,927.

**SCHOOL DISTRICT OF NEW GLARUS  
2018 - 2019 BUDGET  
PASSED REFERENDUM  
October 22, 2018**

<b>GENERAL FUND - 10</b>			
	ANLN MTG BUDGET REVENUES 2018-2019	ORIGINAL BUDGET REVENUES 2018-2019	% INCR/DECR FROM ANLN MTG TO ORIGINAL
Property Taxes	\$ 3,530,551.00	\$ 4,756,462.00	34.72%
Mobile Home/DNR Tax	\$ 10,600.00	\$ 10,600.00	0.00%
Interest Income	\$ 16,000.00	\$ 16,000.00	0.00%
Summer School	\$ -	\$ 8,500.00	100.00%
General Tuition-Open Enrollment	\$ 774,181.00	\$ 834,000.00	7.73%
Sale of Fixed Assets	\$ 1,000.00	\$ 1,000.00	0.00%
Capital Lease (Computers/Bus)	\$ -	\$ -	0.00%
Other Local Income	\$ 137,256.00	\$ 137,256.00	0.00%
Per Pupil Aid	\$ 584,676.00	\$ 585,330.00	0.11%
Transportation Aid	\$ 24,000.00	\$ 24,000.00	0.00%
Library (Common School Fund)	\$ 31,000.00	\$ 36,952.00	19.20%
Equalization Aid	\$ 5,717,372.00	\$ 5,681,819.00	-0.62%
State - Tax Exempt Computer Aid	\$ 6,653.00	\$ 6,716.00	0.95%
State - Exempt Personal Property Aid	\$ -	\$ 19,928.00	100.00%
Grants -Federal-Special Projects	\$ 81,884.00	\$ 97,177.00	18.68%
Grants - State	\$ -	\$ 93,053.00	100.00%
Grants/Donations - Local	\$ -	\$ -	0.00%
<b>Total General Fund Revenues</b>	<b>\$ 10,915,173.00</b>	<b>\$ 12,308,793.00</b>	<b>12.77%</b>

<b>SPECIAL PROJECTS FUNDS - 21 &amp; 27</b>			
Special Revenue Fund - 21	\$ 190,000.00	\$ 190,000.00	0.00%
Special Education Grants - Fund 27	\$ 182,089.00	\$ 222,988.00	22.46%
Special Education - Categorical Aid - Fun	\$ 352,767.00	\$ 352,767.00	0.00%
Special Education - Medicaid	\$ 43,000.00	\$ 43,000.00	0.00%
Operating Transfer from Fund 10	\$ 1,085,326.00	\$ 983,115.00	-9.42%
<b>Total Special Projects Revenues</b>	<b>\$ 1,853,182.00</b>	<b>\$ 1,791,870.00</b>	<b>-3.31%</b>

<b>DEBT SERVICE FUNDS &amp; OTHER CAPITAL DEBT - 38, 39 &amp; 40</b>			
Fund 38-Non Referendum Debt	\$ 30,952.00	\$ 30,952.00	0.00%
Fund 39-Referendum Debt-Debt Retirem	\$ 1,846,043.00	\$ 895,043.00	-51.52%
Fund 40/49 - Other Capital Debt	\$ 300.00	\$ 300.00	0.00%
<b>Total Debt Service Revenues</b>	<b>\$ 1,877,295.00</b>	<b>\$ 926,295.00</b>	<b>0.02%</b>

<b>FOOD &amp; COMMUNITY SERVICE FUNDS - 50 &amp; 80</b>			
Fund 50-Local Sources	\$ 356,938.00	\$ 356,938.00	0.00%
Fund 50-State/Federal Sources	\$ 137,664.00	\$ 137,664.00	0.00%
Community Services - Fund 80	\$ -	\$ -	0.00%
<b>Total Fd &amp; Community Service Revenues</b>	<b>\$ 494,602.00</b>	<b>\$ 494,602.00</b>	<b>0.00%</b>

<b>Total Revenues</b>	<b>\$ 15,140,252.00</b>	<b>\$ 15,521,560.00</b>	<b>2.52%</b>
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**SCHOOL DISTRICT OF NEW GLARUS  
PROPOSED EXPENDITURES  
PASSED REFERENDUM**

<b>GENERAL FUND - 10</b>			
<b>Instruction</b>	ANNUAL MTG BUDGET EXPENDITURES 2018-2019	ORIGINAL BUDGET EXPENDITURES 2018-2019	% INCR/DECR FROM ANNL MTG TO ORIGINAL
Undifferentiated Curriculum	\$ 2,416,629.00	\$ 2,507,298.00	3.75%
Regular Curriculum	\$ 2,436,825.00	\$ 2,458,048.00	0.87%
Vocational Curriculum	\$ 250,108.00	\$ 250,108.00	0.00%
Physical Curriculum	\$ 243,509.00	\$ 243,509.00	0.00%
Co-Curricular Activity	\$ 181,719.00	\$ 191,815.00	5.56%
Special Curriculum	\$ 6,500.00	\$ 6,500.00	0.00%
<b>Total Instruction</b>	<b>\$ 5,535,290.00</b>	<b>\$ 5,657,278.00</b>	<b>2.20%</b>
<b>Support Services</b>			
Pupil Services	\$ 204,318.00	\$ 204,318.00	0.00%
Instructional Services	\$ 782,415.00	\$ 822,725.00	5.15%
General Operations	\$ 337,298.00	\$ 337,298.00	0.00%
School Building Operations	\$ 665,408.00	\$ 651,674.00	-2.06%
Business Services	\$ 220,197.00	\$ 250,197.00	13.62%
Building Operations	\$ 600,026.00	\$ 630,026.00	5.00%
Maintenance	\$ 274,847.00	\$ 304,847.00	10.92%
Capital Maint Projects (Facilities)	\$ 190,000.00	\$ 285,267.00	50.14%
<b>Site Purchase</b>	<b>\$ -</b>	<b>\$ 1,200,000.00</b>	<b>100.00%</b>
Pupil Transportation	\$ 251,948.00	\$ 251,948.00	0.00%
Central Services	\$ 72,006.00	\$ 72,006.00	0.00%
Insurance	\$ 108,561.00	\$ 108,561.00	0.00%
Debt Services	\$ 88,805.00	\$ 88,805.00	0.00%
Other Support Services	\$ 154,828.00	\$ 154,828.00	0.00%
<b>Total Support Services</b>	<b>\$ 3,950,657.00</b>	<b>\$ 5,362,500.00</b>	<b>35.74%</b>
<b>Non-Program Transactions</b>			
Operating Transfers to another Fund	\$ 1,085,326.00	\$ 983,115.00	-9.42%
General Tuition/Non-Open enrollment	\$ 5,000.00	\$ 20,000.00	300.00%
Co-Curricular Cooperative Programs	\$ 56,415.00	\$ 56,415.00	0.00%
General Tuition/Open Enrollment	\$ 282,385.00	\$ 229,385.00	-18.77%
Other Non-Program Transactions	\$ 100.00	\$ 100.00	0.00%
<b>Total Non-Program Transactions</b>	<b>\$ 1,429,226.00</b>	<b>\$ 1,289,015.00</b>	<b>-9.81%</b>
<b>TOTAL GENERAL FUNDS</b>	<b>\$ 10,915,173.00</b>	<b>\$ 12,308,793.00</b>	<b>12.77%</b>
<b>SPECIAL PROJECTS FUNDS</b>			
Special Revenue Fund - Fund 21	\$ 190,000.00	\$ 190,000.00	0.00%
Special Education Grants - Fund 27	\$ 182,089.00	\$ 222,988.00	22.46%
Special Education - Regular - Fund 27	\$ 1,481,093.00	\$ 1,378,882.00	-6.90%
<b>TOTAL SPECIAL PROJECTS FUNDS</b>	<b>\$ 1,853,182.00</b>	<b>\$ 1,791,870.00</b>	<b>-3.31%</b>
<b>DEBT SERVICE FUNDS &amp; OTHER CAPITAL DEBT - 38, 39, 40 &amp; 49</b>			
Non Referendum Debt - Fund 38	\$ 113,784.00	\$ 113,784.00	0.00%
Referendum Debt-Debt Retirement - Fun	\$ 1,862,893.00	\$ 802,893.00	-56.90%
Other Capital Debt - Fund 40/49	\$ 127,444.42	\$ 127,600.00	0.12%
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>\$ 2,104,121.42</b>	<b>\$ 1,044,277.00</b>	<b>-50.37%</b>
<b>FOOD &amp; COMMUNITY SERVICE FUNDS - 50 &amp; 80</b>			
Food Service - Fund 50	\$ 488,466.00	\$ 488,466.00	0.00%
Community Services - Fund 80	\$ 2,000.00	\$ 2,000.00	0.00%
<b>TOTAL FOOD &amp; COM. SRV. FUNDS</b>	<b>\$ 490,466.00</b>	<b>\$ 490,466.00</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES-ALL FUNDS</b>	<b>\$ 15,362,942.42</b>	<b>\$ 15,635,406.00</b>	<b>1.77%</b>

**SCHOOL DISTRICT OF NEW GLARUS  
2018 - 2019 BUDGET  
FAILED REFERENDUM  
October 22, 2018**

<b>GENERAL FUND - 10</b>			
	ANLN MTG BUDGET REVENUES 2018-2019	ORIGINAL BUDGET REVENUES 2018-2019	% INCR/DECR FROM ANLN MTG TO ORIGINAL
Property Taxes	\$ 3,530,551.00	\$ 3,556,462.00	0.73%
Mobile Home/DNR Tax	\$ 10,600.00	\$ 10,600.00	0.00%
Interest Income	\$ 16,000.00	\$ 16,000.00	0.00%
Summer School	\$ -	\$ 8,500.00	100.00%
General Tuition-Open Enrollment	\$ 774,181.00	\$ 834,000.00	7.73%
Sale of Fixed Assets	\$ 1,000.00	\$ 1,000.00	0.00%
Capital Lease (Computers/Bus)	\$ -	\$ -	0.00%
Other Local Income	\$ 137,256.00	\$ 137,256.00	0.00%
Per Pupil Aid	\$ 584,676.00	\$ 585,330.00	0.11%
Transportation Aid	\$ 24,000.00	\$ 24,000.00	0.00%
Library (Common School Fund)	\$ 31,000.00	\$ 36,952.00	19.20%
Equalization Aid	\$ 5,717,372.00	\$ 5,681,819.00	-0.62%
State - Tax Exempt Computer Aid	\$ 6,653.00	\$ 6,716.00	0.95%
State - Exempt Personal Property Aid	\$ -	\$ 19,928.00	100.00%
Grants -Federal-Special Projects	\$ 81,884.00	\$ 97,177.00	18.68%
Grants - State	\$ -	\$ 93,053.00	100.00%
Grants/Donations - Local	\$ -	\$ -	0.00%
<b>Total General Fund Revenues</b>	<b>\$ 10,915,173.00</b>	<b>\$ 11,108,793.00</b>	<b>1.77%</b>

<b>SPECIAL PROJECTS FUNDS - 21 &amp; 27</b>			
Special Revenue Fund - 21	\$ 190,000.00	\$ 190,000.00	0.00%
Special Education Grants - Fund 27	\$ 182,089.00	\$ 222,988.00	22.46%
Special Education - Categorical Aid - Fun	\$ 352,767.00	\$ 352,767.00	0.00%
Special Education - Medicaid	\$ 43,000.00	\$ 43,000.00	0.00%
Operating Transfer from Fund 10	\$ 1,085,326.00	\$ 983,115.00	-9.42%
<b>Total Special Projects Revenues</b>	<b>\$ 1,853,182.00</b>	<b>\$ 1,791,870.00</b>	<b>-3.31%</b>

<b>DEBT SERVICE FUNDS &amp; OTHER CAPITAL DEBT - 38, 39 &amp; 40</b>			
Fund 38-Non Referendum Debt	\$ 30,952.00	\$ 30,952.00	0.00%
<b>Fund 39-Referendum Debt-Debt Retire</b>	<b>\$ 1,846,043.00</b>	<b>\$ 2,095,043.00</b>	<b>13.49%</b>
Fund 40/49 - Other Capital Debt	\$ 300.00	\$ 300.00	0.00%
<b>Total Debt Service Revenues</b>	<b>\$ 1,877,295.00</b>	<b>\$ 2,126,295.00</b>	<b>0.02%</b>

<b>FOOD &amp; COMMUNITY SERVICE FUNDS - 50 &amp; 80</b>			
Fund 50-Local Sources	\$ 356,938.00	\$ 356,938.00	0.00%
Fund 50-State/Federal Sources	\$ 137,664.00	\$ 137,664.00	0.00%
Community Services - Fund 80	\$ -	\$ -	0.00%
<b>Total Fd &amp; Community Service Revenues</b>	<b>\$ 494,602.00</b>	<b>\$ 494,602.00</b>	<b>0.00%</b>

<b>Total Revenues</b>	<b>\$ 15,140,252.00</b>	<b>\$ 15,521,560.00</b>	<b>2.52%</b>
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**SCHOOL DISTRICT OF NEW GLARUS  
PROPOSED EXPENDITURES  
FAILED REFERENDUM**

<b>GENERAL FUND - 10</b>			
<b>Instruction</b>	ANNUAL MTG BUDGET EXPENDITURES 2018-2019	ORIGINAL BUDGET EXPENDITURES 2018-2019	% INCR/DECR FROM ANNL MTG TO ORIGINAL
Undifferentiated Curriculum	\$ 2,416,629.00	\$ 2,507,298.00	3.75%
Regular Curriculum	\$ 2,436,825.00	\$ 2,458,048.00	0.87%
Vocational Curriculum	\$ 250,108.00	\$ 250,108.00	0.00%
Physical Curriculum	\$ 243,509.00	\$ 243,509.00	0.00%
Co-Curricular Activity	\$ 181,719.00	\$ 191,815.00	5.56%
Special Curriculum	\$ 6,500.00	\$ 6,500.00	0.00%
<b>Total Instruction</b>	<b>\$ 5,535,290.00</b>	<b>\$ 5,657,278.00</b>	<b>2.20%</b>
<b>Support Services</b>			
Pupil Services	\$ 204,318.00	\$ 204,318.00	0.00%
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Capital Maint Projects (Facilities)	\$ 190,000.00	\$ 285,267.00	50.14%
<b>Site Purchase</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
Pupil Transportation	\$ 251,948.00	\$ 251,948.00	0.00%
Central Services	\$ 72,006.00	\$ 72,006.00	0.00%
Insurance	\$ 108,561.00	\$ 108,561.00	0.00%
Debt Services	\$ 88,805.00	\$ 88,805.00	0.00%
Other Support Services	\$ 154,828.00	\$ 154,828.00	0.00%
<b>Total Support Services</b>	<b>\$ 3,950,657.00</b>	<b>\$ 4,162,500.00</b>	<b>5.36%</b>
<b>Non-Program Transactions</b>			
Operating Transfers to another Fund	\$ 1,085,326.00	\$ 983,115.00	-9.42%
General Tuition/Non-Open enrollment	\$ 5,000.00	\$ 20,000.00	300.00%
Co-Curricular Cooperative Programs	\$ 56,415.00	\$ 56,415.00	0.00%
General Tuition/Open Enrollment	\$ 282,385.00	\$ 229,385.00	-18.77%
Other Non-Program Transactions	\$ 100.00	\$ 100.00	0.00%
<b>Total Non-Program Transactions</b>	<b>\$ 1,429,226.00</b>	<b>\$ 1,289,015.00</b>	<b>-9.81%</b>
<b>TOTAL GENERAL FUNDS</b>	<b>\$ 10,915,173.00</b>	<b>\$ 11,108,793.00</b>	<b>1.77%</b>
<b>SPECIAL PROJECTS FUNDS</b>			
Special Revenue Fund - Fund 21	\$ 190,000.00	\$ 190,000.00	0.00%
Special Education Grants - Fund 27	\$ 182,089.00	\$ 222,988.00	22.46%
Special Education - Regular - Fund 27	\$ 1,481,093.00	\$ 1,378,882.00	-6.90%
<b>TOTAL SPECIAL PROJECTS FUNDS</b>	<b>\$ 1,853,182.00</b>	<b>\$ 1,791,870.00</b>	<b>-3.31%</b>
<b>DEBT SERVICE FUNDS &amp; OTHER CAPITAL DEBT - 38, 39, 40 &amp; 49</b>			
Non Referendum Debt - Fund 38	\$ 113,784.00	\$ 113,784.00	0.00%
<b>Referendum Debt-Debt Retirement - F</b>	<b>\$ 1,862,893.00</b>	<b>\$ 2,111,893.00</b>	<b>13.37%</b>
Other Capital Debt - Fund 40/49	\$ 127,444.42	\$ 127,600.00	0.12%
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>\$ 2,104,121.42</b>	<b>\$ 2,353,277.00</b>	<b>11.84%</b>
<b>FOOD &amp; COMMUNITY SERVICE FUNDS - 50 &amp; 80</b>			
Food Service - Fund 50	\$ 488,466.00	\$ 488,466.00	0.00%
Community Services - Fund 80	\$ 2,000.00	\$ 2,000.00	0.00%
<b>TOTAL FOOD &amp; COM. SRV. FUNDS</b>	<b>\$ 490,466.00</b>	<b>\$ 490,466.00</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES-ALL FUNDS</b>	<b>\$ 15,362,942.42</b>	<b>\$ 15,744,406.00</b>	<b>2.48%</b>



# School District of New Glarus

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

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

To: Board of Education  
From: Tammy Marty, Business Manager  
**Re: 2018-2019 Original Budget and Tax Levy – Failed Referendum**  
Date: October 22, 2018

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

This sets the stage for the BOE to adopt the final or original budget and to set the tax levy for the 2018-2019 school year. Explanation of changes is as follows:

## **2018-2019 Revenues:**

### **General Fund - 10**

- Property taxes – adjustment reflects changes to tax levy based on general aid received from state and adjustment to third Friday student count and summer school count
- Equalization aid – adjustment reflects actual provided by the DPI on October 15<sup>th</sup>.
- Summer School – reimbursement from Camp Invention
- Open enrollment – new student adjustment
- Library aid – adjustment reflects carryover from 17 - 18
- State Aid Exempt Computer aid – adjustment reflects changes in state law
- State Aid Exempt Personal Property – new aid adjustment
- Federal Grants – adjustment reflects increase in Title I grant and new Title IV grant
- State Grants – adjustment reflects School Safety grant, YA grant and Personal Electronic Computing Devices grant for 9<sup>th</sup> graders

### **Special Education - Fund 27 -**

- Adjustment of grant funding

### **Referendum Approved Debt – Fund 39**

- Increase in levy reflects cash defeasance of \$1,309,000 for additional debt payment and associated expense

## **2018 - 2019 Expenditures:**

### **General Fund – 10**

- Adjustments reflect salary and benefits, open enrollment, capital maintenance, transportation, safety grant, utilities, co-curricular advisors and activities expenses

### **Special Education - Fund 27 -**

- Adjustment of grant funding

### **Referendum Debt – Fund 39**

- Increase reflects cash defeasance of \$1,309,000 for additional debt payment and associated expenses.

**Tax Levy** – The recommended tax levy stabilizes the mill rate at \$11.63. The levy proposed to the Board is \$5,627,927. This represents a tax levy increase of \$331,005 or 6.25% from 2017-2018.

The operating budget, Fund 10, is \$12,308,793. The fund balance ratio is approximately 28.62%.

Administration recommends the Board approve all funds total budget of \$15,744,406.00  
Administration recommends the Board approve a total tax levy of \$5,627,927.