

AGENDA

**SCHOOL DISTRICT OF NEW GLARUS
ANNUAL MEETING
MONDAY, AUGUST 19, 2019
HIGH SCHOOL LIBRARY/MEDIA CENTER, ROOM 183
7:15 PM**

- I. CALL THE ANNUAL MEETING TO ORDER
- II. INTRODUCTION OF BOARD MEMBERS - KARI MORRISON, PRESIDENT
- III. ELECTION OF CHAIRPERSON TO CONDUCT MEETING
- IV. READING OF THE MINUTES OF 2018-2019 ANNUAL MEETING - LARRY STUESSY, CLERK 2
- V. STATE OF THE DISTRICT - JENNIFER THAYER, Ph, D. DISTRICT ADMINISTRATOR 7
- VI. TREASURER'S REPORT - TRAVIS ZIMMERMAN, TREASURER 14
- VII. BUDGET PRESENTATION AND HEARING OF THE 2019-2020 BUDGET - TAMMY MARTY, BUSINESS MANAGER 16
- VIII. RESOLUTION A - ADOPTION OF TAX LEVY FOR 2019-2020 SCHOOL YEAR 37
- IX. RESOLUTION B - SALARIES FOR THE BOARD OF EDUCATION FOR 2019-2020 38
- X. RESOLUTION C - REIMBURSEMENT OF BOARD MEMBERS EXPENSES
- XI. RESOLUTION D - SALE OR DISPOSAL OF SCHOOL PROPERTY
- XII. DATE FOR THE 2020-2021 ANNUAL MEETING; SUGGESTED DATE IS AUGUST 17, 2020
- 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.

THIS AGENDA IS PRELIMINARY AND MAY BE MODIFIED OR SUPPLEMENTED TO PROVIDE THE FINAL AGENDA AND NOTICE FOR THIS MEETING. THE FINAL AGENDA WILL BE POSTED AND DISTRIBUTED AS REQUIRED BY CHAPTER 19 OF THE WISCONSIN STATUTES.

SCHOOL DISTRICT OF NEW GLARUS ANNUAL BOARD MEETING

August 20, 2018, 7:15 P.M.

MINUTES

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

The meeting agenda was posted at the New Glarus High School, UB&T of New Glarus, Bank of New Glarus, Old National Bank, New Glarus Post Office, and the District Website. Legal notice was published in the Thursday, August 9, 2018, and August 16, 2018 edition of the Post Messenger Recorder. Persons Present: Members of the Board of Education, Jeff Eichelkraut, Mark Stateler, Laura Eicher, Tammy Marty, Dan Ziegler, Kris Anderson, and Dr. Jennifer Thayer.

II. INTRODUCTION OF BOARD MEMBERS

Board Members Present: Kari Morrison, Paul Eichelkraut, Larry Stuessy Travis Zimmerman, Keith Steffen, Debra Fairbanks, and Jessica Geib.

III. ELECTION OF CHAIRPERSON TO CONDUCT MEETING

Motion made by Larry Stuessy, seconded by Paul Eichelkraut, nominating Kari Morrison as the Chairperson for the meeting. **Motion Carried, 6-0-1.**

Abstained: Kari Morrison

IV. READING OF THE MINUTES OF 2017-2018 ANNUAL MEETING

Motion made by Keith Steffen, seconded by Paul Eichelkraut, to dispense of the reading of the minutes aloud. **Motion Carried, 7-0.**

V. APPROVAL OF 2017--2018 ANNUAL MEETING MINUTES

Motion made by Debra Fairbanks, seconded by Paul Eichelkraut, to approve the 2017-2018 Annual Meeting Minutes. **Motion Carried, 7-0.**

VI. STATE OF THE DISTRICT – DR. JENNIFER THAYER, DISTRICT ADMINISTRATOR

Dr. Jennifer Thayer presented information on the *State of the District*. The presentation provided pertinent information regarding some of the Major Highlights from 2017-2018, Major Action Steps Accomplished in 2017-2018, the updated Strategic Plan, and the next steps for the District in 2018-2019.

2017-2018 Major Highlights discussed are as follows; The New Glarus School District and all of the schools scored in the categories of “Exceeds Expectations” or “Significantly Exceeds Expectations” on the state report cards, NGHS earned a Silver Rating by US News and World Report; ranked 35th in Wisconsin, a high school student scored a perfect 36 on the ACT, the

middle and high school bands received all 1s at the Capital Conference Large Band Competition, the middle school was named a Project Lead the Way Distinguished School, the high school math team placed 1st in the Capital Conference South as well as 1st in Division 3 at the UW Platteville Annual Math Contest, a high school student was selected to be in the Wisconsin State Honors Band, a high school student was elected as state FCCLA President, two case members from the high school musical, She Loves Me, won Tommy Awards, a high school student published her second book, numerous students competed at the state level for sports and co-curriculars, and some received “all state” recognition, five senior athletes signed letters of intent to play college athletics, and a group of high school students and staff spent spring break doing community service for Habitat for Humanity in Birmingham, Alabama.

A number of Major Action Steps were accomplished during 2017-2018. The Administration and School Board revised and updated the District Strategic Plan, implemented Academic and Career Planning (ACP), implemented Social/Emotional Learning Curriculum (2nd Step) in Grades K-8, Implemented 6-week cycles for PLC’s that focus on the 4 essential questions, high school leadership team attended “Academic Literacy” professional development series, 26 staff members attended PLC Conferences; almost all staff have attended a PLC conference over the past 5 years, salary schedules were updated, piloted K-12 Reading/Language Arts Programs, and selected programs to implement in K-8. After School Adventures was piloted, new summer school opportunities were added, supply lists and fees for parents were reduced, the Admin Team attended “Leadership in Equity” professional development series, and we continued to renovate and update facilities. (Added two elementary classrooms, updated elementary cafeteria, and several hallways, replaced a section of the elementary school roof, and remodeled four high school classrooms.)

The Strategic Plan was updated. The new goals for the District are as follows:

1. Increase the percent of students that are college, career, and life-ready by developing the whole learner.
2. Recruit and retain high quality staff and assist all staff as they continually improve and grow.
3. Provide high quality facilities that foster academic and emotional growth.
4. Ensure equity so all students have equal access to high quality educational growth.

Dr. Thayer outlined next steps for the District in 2018-2019. The Board is discussing how to handle the significant increase in enrollment coming to the high school. Currently there is enough classroom space now that 5th grade moved to the elementary school, but additional teaching staff will likely need to be hired. The Board is exploring the possibility of purchasing land because space is already limited in the Village and we need to plan for the future. A Facilities Study is being conducted by Bray Architects to review our current buildings and educational spaces so we can develop a long-term Facilities Plan. The 2018-2019 District Improvement Plan, aligned to the Strategic Plan, will be finalized in September and shared with the Board. Finally, the 2018-2019 District and School Report Cards are expected to be available in late fall/early winter, and a compilation of District data will be reported to the Board in January.

VII. TREASURER’S REPORT

Travis Zimmerman, Board Treasurer, presented the Treasurer’s Report. Last year, the district’s estimated operating expenditures were \$11,976,454 and took in estimated operating receipts of \$12,090,848. This left the district with an estimated positive balance of \$114,394.

The projected operating revenues for the 2018-2019 school year are \$12,578,355. Operating expenditures over this same period are projected to be \$12,578,355. This represents a balanced operating budget. The projected ending Fund Balance for the 2018-2019 school year is \$3,237,668 which represents about 29.66% 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. We will continue to keep a watchful eye on these trends 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 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.

Beginning Balance 07/01/17-	\$313,434.56
Receipts	0.00
Income	8,129.06
Sales	7,799.26
Disbursements	-41,139.83
Market Appreciation/Depreciation	<u>1,568.33</u>
Ending Balance 06/30/15	\$289,791.38

VIII. BUDGET PRESENTATION AND HEARING OF THE 2018-2019 BUDGET

Tammy Marty, District Business Manager presented the 2018-2019 Budget to the audience. Areas covered in the 2018-2019 Budget Power Point Presentation included: 2018-2019 Proposed Budget, 2018-2019 Revenue Limit, 2018-2019 Revenue w/in the Limit, Budget Revenues-Fund 10 & 27, Budget Expenditures-Fund 10 & 27, Fund 21-Special Revenue Trust; Fund 38 & 39-Debt Service; Fund40/49-Capital Projects; Fund 50-Food Service; Fund 80-Community Service; 2017-2018 Budget Decrease; Proposed Property Tax Levy; Tax Levy Rate History; Tax Mill Rate History; 2017-2018 Total District Cost Per Member; and Resolutions.

IX. RESOLUTION A – ADOPTION OF TAX LEVY FOR 2018-2019 SCHOOL YEAR

Motion made by Paul Eichelkraut, seconded by Keith Steffen, 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 2018-2019 school year in the amount of \$5,353,016.00. **Motion Carried, 13-0.**

X. RESOLUTION B – SALARIES FOR THE BOARD OF EDUCATION FOR 2018-2019

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 2018-2019 school year.

President \$1000
Vice President \$850
Clerk: \$1000
Treasurer: \$900
Directors: \$850

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

Motion made by Larry Stuessy, seconded by Debra Fairbanks, to approve the Board Member salaries as presented for 2018-2019 as well as the \$25.00 per diem rate. **Motion carried, 13-0.**

XI. 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 Paul Eichelkraut, seconded by Jessica Geib, to approve Resolution C. **Motion Carried, 13-0.**

XII. 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 Keith Steffen, seconded by Paul Eichelkraut, to approve Resolution D. **Motion Carried, 13-0.**

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

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.

Motion made by Paul Eichelkraut, seconded by Debra Fairbanks, to approve Resolution E. **Motion carried 13-0.**

XIV. DATE FOR 2019-2020 ANNUAL MEETING; SUGGESTED DATE IS AUGUST 19, 2019

There was discussion to set the date for the 2019-2020 Annual Meeting as August 19, 2019.

Motion made by Paul Eichelkraut to approve the 2019-2020 Annual Meeting date as August 19, 2019. Seconded by Jessica Geib. **Motion Carried 13-0.**

XV. ADJOURN

Motion made by Paul Eichelkraut, seconded by Keith Steffen, to adjourn at 7:41 p.m. **Motion Carried, 13-0.**

New Glarus School District

August 19, 2019

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NGSD Annual Meeting - State of the District

2018-19 Significant Highlights

- ▶ The New Glarus School District and all of the schools scored in the category of “Exceeds Expectations” on the state report cards
- ▶ A high school student was named a National Merit Scholar Finalist and two others were named National Merit Scholar Semi-Finalists
- ▶ The Middle and High School Bands received all 1s at the Capital Conference Large Band Competition
- ∞▶ The Middle School was named a Project Lead the Way Distinguished School for the second year in a row
- ▶ The High School Math Team placed 1st in Capital Conference South as well as 1st in Division 3 at the UW Platteville Annual Math Contest
- ▶ New Glarus students won the Capital Conference 5th/6th and 7th/8th grade Math Meets
- ▶ A student qualified for the State Spelling Bee

2018-19 Significant Highlights (cont)

- ▶ Two Teachers received State Level Awards and One received a National Award
- ▶ Three Teachers Earned National Board Certification
- ▶ A high school student was selected to be in the Wisconsin State Honors Band
- ▶ A high school student served as state FCCLA President and another was named a state officer for the coming year
- ▶ Numerous students and teams competed at the state and national level for sports and co-curriculars, with one individual and one team winning state titles and other students receiving “all-state” recognition
- ▶ The District passed two referendum questions - one to purchase land and the other for operating expenses, which included hiring additional staff

Major Action Steps Accomplished During 2018-19

- ▶ 5th Grade moved from the Middle School to the Elementary School due to space
- ▶ New ELA materials were implemented in grades K-8, and new ELA materials were piloted in grades 9-12
- ▶ New Math materials were piloted in the Elementary School
- ▶ The iReady assessment was implemented to replace the MAP assessment
- ▶ A Second Team of High School Staff Attended the CESA 2 “Academic Literacy” Professional Development Series
- ▶ Teams of Staff From All Schools Attended PLC Conferences This Summer; Almost all Staff Have Attended At Least One PLC Conference
- ▶ Salaries Continued to Increase at Rates Higher Than the Surrounding Area As Part of Our Goals to Recruit and Retain High Quality Staff
- ▶ After School Adventures was implemented in the Middle School
- ▶ Added New Summer School Opportunities
- ▶ Reduced Supply Lists and Fees for Parents
- ▶ Staff Took the Lead on Our Equity Journey, which Led to Courageous Conversations
- ▶ Added Two New Teaching Positions
- ▶ Created a Plan to Bring Back Business Education Programming at the MS and HS

Strategic Plan

▶ The Goals for the District are as Follows:

- 1) Increase the percent of students college, career, and life-ready by developing the whole learner.
- 2) Recruit and retain high quality staff and assist all staff as they continually improve and grow.
- 3) Provide high quality facilities that foster academic and emotional growth.
- 4) Ensure equity so all students have equal access to high quality educational experiences.

Next Steps - 2019-20

- ▶ Implement new materials for high school English/Language Arts and elementary math
- ▶ Implement Social Thinking Curriculum in grades 4K-1
- ▶ Review our Human Growth and Development Curriculum
- ▶ Continue to work on aligning Learning Targets, Assessments, and Report Cards
- ▶ Get community feedback via a community Facility Survey to gauge the community's interest in facility improvement and growth, and gather input on priorities. This will help inform our short-term and long-term facility planning.
- ▶ Partner with Monroe Clinic to provide on-site Behavior/Mental Health Therapy for students
- ▶ The 2019-20 District Improvement Plan, aligned to the Strategic Plan, will be finalized in September and shared with the Board
- ▶ The 2019-20 District and School Report Cards are expected to be available in late fall/early winter, and a compilation of District data will be reported to the Board in January

Questions...

TREASURER'S REPORT

2019-2020

Based on the information provided to me by the administration team, last year the district's estimated operating expenditures were \$13,952,869 and took in estimated operating receipts of \$13,845,555. This left the district with an estimated positive balance of \$107,314.

The projected operating revenues for the 2019-2020 school year are \$14,146,449. Operating expenditures over this same period are projected to be \$14,146,449. This represents a balanced operating budget. The projected ending Fund Balance for the 2019-2020 school year is \$3,341,013 which represents about 26.66% 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.

After years of no increase in the revenue limit per pupil amount, the State budget increased the revenue limit per pupil amount \$175.00 in addition to increasing the per pupil categorical aid by \$88.00. Last November, constituents of the District also passed a successful operational override in the amount of \$500,000.00. This allowed the District to add needed personnel along with increased curriculum options.

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. We will continue to keep a watchful eye on these trends 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.

Beginning Balance 07/01/18 -	\$289,791.38
Receipts	52,372.00
Income	8,936.91
Sales	4,222.05
Disbursements	- 30,508.20
Market Appreciation/Depreciation	7,801.87
Ending Balance 06/30/19	\$332,616.01

**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 19th of August, 2019 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.

GENERAL FUND	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance	3,064,815.82	3,179,210.32	3,341,013.21
Ending Fund Balance	3,179,210.32	3,341,013.21	3,341,013.21
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	3,789,860.54	4,913,775.34	4,163,873.00
Inter-district Payments (Source 300 + 400)	762,869.52	867,526.63	995,221.00
Intermediate Sources (Source 500)	5,848.00	0.00	0.00
State Sources (Source 600)	5,841,466.53	6,441,557.04	6,685,784.00
Federal Sources (Source 700)	96,674.24	104,330.35	77,639.00
All Other Sources (Source 800 + 900)	122,468.63	34,193.35	570,722.00
TOTAL REVENUES & OTHER FINANCING SOURCES	10,619,187.46	12,361,382.71	12,493,239.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	5,383,279.71	5,635,927.70	6,049,550.00
Support Services (Function 200 000)	3,868,006.36	5,281,041.49	5,024,688.00
Non-Program Transactions (Function 400 000)	1,253,506.89	1,282,610.63	1,419,001.00
TOTAL EXPENDITURES & OTHER FINANCING USES	10,504,792.96	12,199,579.82	12,493,239.00

SPECIAL PROJECTS FUND	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance	130,444.99	149,795.64	178,542.16
Ending Fund Balance	149,795.64	178,542.16	178,542.16
REVENUES & OTHER FINANCING SOURCES	1,648,491.74	1,718,553.40	1,843,210.00
EXPENDITURES & OTHER FINANCING USES	1,629,141.09	1,689,806.88	1,843,210.00

DEBT SERVICE FUND	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance	226,292.09	361,725.98	369,247.36
Ending Fund Balance	361,725.98	369,247.36	196,450.36
REVENUES & OTHER FINANCING SOURCES	1,745,849.10	926,642.88	1,619,455.00
EXPENDITURES & OTHER FINANCING USES	1,610,415.21	919,121.50	1,792,252.00

CAPITAL PROJECTS FUND	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance	138,067.49	127,359.50	(0.00)
Ending Fund Balance	127,359.50	(0.00)	(0.00)
REVENUES & OTHER FINANCING SOURCES	1,712.77	623.30	0.00
EXPENDITURES & OTHER FINANCING USES	12,420.76	127,982.80	0.00

FOOD SERVICE FUND	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance	93,060.75	114,051.40	123,472.17
Ending Fund Balance	114,051.40	123,472.17	126,425.17
REVENUES & OTHER FINANCING SOURCES	502,091.66	519,160.59	499,576.00
EXPENDITURES & OTHER FINANCING USES	481,101.01	509,739.82	496,623.00

COMMUNITY SERVICE FUND	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance	15,534.70	14,362.90	13,004.28
Ending Fund Balance	14,362.90	13,004.28	11,004.28
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	1,171.80	1,358.62	2,000.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
GROSS TOTAL EXPENDITURES -- ALL FUNDS	14,239,042.83	15,447,589.44	16,627,324.00
Interfund Transfers (Source 100) - ALL FUNDS	901,165.65	989,510.00	1,045,955.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	13,337,877.18	14,458,079.44	15,581,369.00
PERCENTAGE INCREASE - NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		8.40%	7.77%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
General Fund	3,605,877.00	4,756,462.00	4,069,397.00
Referendum Debt Service Fund	1,456,045.00	871,465.00	1,669,693.00
Non-Referendum Debt Service Fund	235,000.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	0.00	0.00	0.00
TOTAL SCHOOL LEVY	5,296,922.00	5,627,927.00	5,739,090.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		6.25%	1.98%

The below listed new or discontinued programs have a financial impact on the proposed 2019-20 budget:

DISCONTINUED PROGRAMS	FINANCIAL IMPACT
N/A	
NEW PROGRAMS	FINANCIAL IMPACT
High School Business	Estimated \$100,000

**SCHOOL DISTRICT OF NEW GLARUS
BUDGET ADOPTION 2019 - 2020
JULY 15, 2019**

GENERAL FUND (FUND 10)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance (Account 930 000)	3,064,815.82	3,179,210.32	3,341,013.21
Ending Fund Balance, Nonspendable (Acct. 935 000)	86,909.48	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	5,952.29	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)	3,086,348.55	3,341,013.21	3,341,013.21
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	3,179,210.32	3,341,013.21	3,341,013.21
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	3,612,596.09	4,763,343.83	4,075,997.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	9,797.10	8,831.66	1,550.00
270 School Activity Income	41,993.36	30,275.32	22,880.00
280 Interest on Investments	20,319.43	19,326.31	16,000.00
290 Other Revenue, Local Sources	105,154.56	91,998.22	47,446.00
Subtotal Local Sources	3,789,860.54	4,913,775.34	4,163,873.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	10,000.00	15,053.00
340 Payments for Services	762,869.52	857,526.63	980,168.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	762,869.52	867,526.63	995,221.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	5,848.00	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
Subtotal Intermediate Sources	5,848.00	0.00	0.00
State Sources			
610 State Aid -- Categorical	56,258.19	58,236.28	60,952.00
620 State Aid -- General	5,362,250.00	5,681,819.00	5,906,192.00
630 DPI Special Project Grants	10,900.20	22,021.50	17,475.00
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	5,001.15	5,280.95	4,000.00
690 Other Revenue	407,056.99	674,199.31	697,165.00
Subtotal State Sources	5,841,466.53	6,441,557.04	6,685,784.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	43,021.84	47,859.82	50,476.00
750 IASA Grants	46,280.50	46,701.00	27,163.00
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	7,371.90	9,769.53	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	96,674.24	104,330.35	77,639.00

**SCHOOL DISTRICT OF NEW GLARUS
BUDGET ADOPTION 2019 - 2020
JULY 15, 2019**

Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	12,882.74	4,936.97	0.00
870 Long-Term Obligations	0.00	0.00	528,192.00
Subtotal Other Financing Sources	12,882.74	4,936.97	528,192.00
Other Revenues			
960 Adjustments	130.84	0.00	0.00
970 Refund of Disbursement	108,293.12	24,430.95	41,530.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	1,161.93	4,825.43	1,000.00
Subtotal Other Revenues	109,585.89	29,256.38	42,530.00
TOTAL REVENUES & OTHER FINANCING SOURCES	10,619,187.46	12,361,382.71	12,493,239.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	1,871,418.10	2,229,717.58	2,366,533.00
120 000 Regular Curriculum	2,862,637.04	2,732,216.23	2,874,310.00
130 000 Vocational Curriculum	240,531.03	240,881.26	356,548.00
140 000 Physical Curriculum	226,393.74	246,435.19	253,844.00
160 000 Co-Curricular Activities	178,139.85	179,414.41	191,815.00
170 000 Other Special Needs	4,159.95	7,263.03	6,500.00
Subtotal Instruction	5,383,279.71	5,635,927.70	6,049,550.00
Support Sources			
210 000 Pupil Services	194,559.97	211,906.96	231,414.00
220 000 Instructional Staff Services	905,685.60	911,581.88	868,513.00
230 000 General Administration	380,843.33	329,182.12	334,496.00
240 000 School Building Administration	589,396.55	655,310.92	698,507.00
250 000 Business Administration	1,532,792.78	2,730,685.33	2,441,724.00
260 000 Central Services	52,692.39	76,448.88	72,006.00
270 000 Insurance & Judgments	102,640.77	105,323.00	120,241.00
280 000 Debt Services	88,804.47	88,804.47	97,754.00
290 000 Other Support Services	20,590.50	171,797.93	160,033.00
Subtotal Support Sources	3,868,006.36	5,281,041.49	5,024,688.00
Non-Program Transactions			
410 000 Inter-fund Transfers	901,165.65	989,510.62	1,045,955.00
430 000 Instructional Service Payments	339,584.07	267,664.76	372,946.00
490 000 Other Non-Program Transactions	12,757.17	25,435.25	100.00
Subtotal Non-Program Transactions	1,253,506.89	1,282,610.63	1,419,001.00
TOTAL EXPENDITURES & OTHER FINANCING USES	10,504,792.96	12,199,579.82	12,493,239.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	130,444.99	149,795.64	178,542.16
900 000 Ending Fund Balance	149,795.64	178,542.16	178,542.16
REVENUES & OTHER FINANCING SOURCES	176,830.84	144,309.25	190,000.00
100 000 Instruction	149,933.25	105,521.74	180,000.00
200 000 Support Services	7,546.94	10,040.99	10,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	157,480.19	115,562.73	190,000.00

SPECIAL EDUCATION FUND (FUND 27)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	901,165.65	989,510.62	1,045,955.00

**SCHOOL DISTRICT OF NEW GLARUS
BUDGET ADOPTION 2019 - 2020
JULY 15, 2019**

Local Sources			
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
Subtotal Local Sources	0.00	0.00	0.00
Other School Districts Within Wisconsin			
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
Subtotal Other School Districts within Wisconsin	0.00	0.00	0.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
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
Subtotal Intermediate Sources	0.00	0.00	0.00
State Sources			
610 State Aid -- Categorical	334,958.00	321,601.00	341,267.00
620 State Aid -- General	21,411.00	2,096.00	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	3,000.00	0.00
Subtotal State Sources	356,369.00	326,697.00	341,267.00
Federal Sources			
710 Federal Aid - Categorical	0.00	560.00	0.00
730 DPI Special Project Grants	153,050.59	190,252.69	222,988.00
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	61,075.66	67,223.84	43,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	214,126.25	258,036.53	265,988.00
Other Financing Sources			
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
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
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	1,471,660.90	1,574,244.15	1,653,210.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
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	1,099,160.38	1,196,740.37	1,215,435.00

SCHOOL DISTRICT OF NEW GLARUS
BUDGET ADOPTION 2019 - 2020
JULY 15, 2019

160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	1,099,160.38	1,196,740.37	1,215,435.00
Support Sources			
210 000 Pupil Services	184,787.71	146,061.94	140,190.00
220 000 Instructional Staff Services	137,032.59	142,265.35	225,907.00
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	32,990.24	59,513.83	59,298.00
260 000 Central Services	2,369.98	738.32	5,000.00
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	0.00	0.00
Subtotal Support Sources	357,180.52	348,579.44	430,395.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	15,320.00	28,924.34	7,380.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	15,320.00	28,924.34	7,380.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,471,660.90	1,574,244.15	1,653,210.00

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	226,292.09	361,725.98	369,247.36
900 000 ENDING FUND BALANCES	361,725.98	369,247.36	196,450.36
TOTAL REVENUES & OTHER FINANCING SOURCES	1,745,849.10	926,642.88	1,619,455.00
281 000 Long-Term Capital Debt	1,496,632.20	805,338.50	1,678,468.00
282 000 Refinancing	0.00	0.00	0.00
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	113,783.01	113,783.00	113,784.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,610,415.21	919,121.50	1,792,252.00
842 000 INDEBTEDNESS, END OF YEAR	10,366,042.60	9,690,000.00	8,200,000.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	138,067.49	127,359.50	(0.00)
900 000 Ending Fund Balance	127,359.50	(0.00)	(0.00)
TOTAL REVENUES & OTHER FINANCING SOURCES	1,712.77	623.30	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	12,420.76	127,982.80	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	12,420.76	127,982.80	0.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	93,060.75	114,051.40	123,472.17
900 000 ENDING FUND BALANCE	114,051.40	123,472.17	126,425.17
TOTAL REVENUES & OTHER FINANCING SOURCES	502,091.66	519,160.59	499,576.00
200 000 Support Services	481,101.01	509,739.82	496,623.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	481,101.01	509,739.82	496,623.00

**SCHOOL DISTRICT OF NEW GLARUS
BUDGET ADOPTION 2019 - 2020
JULY 15, 2019**

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	15,534.70	14,362.90	13,004.28
900 000 ENDING FUND BALANCE	14,362.90	13,004.28	11,004.28
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
200 000 Support Services	1,171.80	1,358.62	2,000.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,171.80	1,358.62	2,000.00



School District of New Glarus

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

District (608) 527-2410
Fax (608) 527-5101
www.ngsd.k12.wi.us

To: Board of Education
From: Tammy Marty, Business Manager
Re: 2019-2020 Proposed Budget
Date: July 15, 2019

The proposed budget consists of the following changes since June 24, 2019.

2019-2020 Revenues:

General Fund – Fund 10 –

- Changes in property tax, equalization aid and state exempt computer aid reflect budget signed by Governor Evers. This accounts for an estimated increase in revenue of \$248,888.
- 18-19 revenue updated

Referendum Debt – Fund 39 – Levy increase of \$885,000 for additional debt payment, an increase of \$105,000 from prior estimate of \$780,000.00

2019-2020 Expenditure:

General Fund – Fund 10

- Increased capital maintenance budget \$248,888.
- 18 – 19 expenditures updated

Referendum Debt – Fund 39 – Estimated expense increase of \$105,000 for additional debt payment and related expenses. Prior estimate was \$780,000 which increased to an estimate of \$885,000.

BALANCED BUDGET

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

<i>Fund 10 and 27</i>	
Revenue	14,146,449
Expense	14,146,449
Deficit/Excess	0

2019 – 2020 TAX LEVY

The estimated tax levy, \$5,739,090, is projected to increase approximately \$111,163 or 1.98% from the 2018-2019 tax levy of \$5,627,927. The mill rate remains at \$11.63. The proposed budget reflects the format required for official approval and notice.

3934 - New Glarus

Tax Levy Analysis

		<u>2018</u>	<u>2019</u>	<u>2020</u>
General Fund	Fund 10	\$3,605,877	\$4,756,462	\$4,069,397
Non-Referendum Debt Service	Fund 38	\$235,000	\$0	\$0
Total Revenue Limit Levy		\$3,840,877	\$4,756,462	\$4,069,397
Referendum Approved Debt Service	Fund 39	\$1,456,045	\$871,465	\$784,693
Estimated Additional Referendum Levy	Fund 39	\$0	\$0	\$885,000
Property Tax Chargeback/Other	Fund 10	\$0	\$0	\$0
Total School-Based Tax Levy		<u><u>\$5,296,922</u></u>	<u><u>\$5,627,927</u></u>	<u><u>\$5,739,090</u></u>
% Change		4.15%	6.25%	1.98%

Equalized Value Analysis

		<u>2018</u>	<u>2019</u>	<u>2020</u>
Equalized Value (TIF Out)		\$455,277,288	\$483,780,925	\$493,456,544
% Change		4.15%	6.26%	2.00%

Mill Rate Analysis

		<u>2018</u>	<u>2019</u>	<u>2020</u>
General Fund	Fund 10	\$7.92	\$9.83	\$8.25
Non-Referendum Debt Service	Fund 38	\$0.52	\$0.00	\$0.00
Total Revenue Limit Mill Rate		\$8.44	\$9.83	\$8.25
Referendum Approved Debt Service	Fund 39	\$3.20	\$1.80	\$1.59
Additonal Debt	Fund 39	\$0.00	\$0.00	\$1.79
Property Tax Chargeback/Other	Fund 10	\$0.00	\$0.00	\$0.00
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%	-0.02%

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**DEPARTMENT OF PUBLIC INSTRUCTION
2019-20 REVENUE LIMIT WORKSHEET**

DISTRICT:	New Glarus	3934
DATA AS OF 5/31/2019, 7:55 AM		
Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 18-19 Revenue Limit		
2018-19 General Aid Certification (18-19 Line 12A, src 621)	+	5,681,819
2018-19 Computer Aid Received (18-19 Line 12C, Src 691)	+	6,716
2018-19 Hi Pov Aid (18-19 Line 12B, Src 628)	+	0
2018-19 Aid for Exempt Personal Property (18-19 Line 12D, Src 691)	+	19,928
2018-19 Fnd 10 Levy Cert (18-19 Line 14A, Levy 10 Src 211)	+	4,756,462
2018-19 Fnd 38 Levy Cert (18-19 Line 14B, Levy 38 Src 211)	+	0
2018-19 Fnd 41 Levy Cert (18-19 Line 14C, Levy 41 Src 211)	+	0
2018-19 Aid Penalty for Over Levy (18-19 FINAL Rev Limit Wksht)	-	10,348
2018-19 Total Levy for All Levied Non-Recurring Exemptions*	-	1,203,501
*NET 2019-20 Base Revenue Built from 18-19 Data (Line 1)	=	9,251,076

*For 2018-19 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:((16+.4ss)+(17+.4ss)+(18+.4ss)) / 3 = **894**

	2016	2017	2018
Summer FTE:	28	34	45
% (40,40,40)	11	14	18
Sept FTE:	863	893	883
Special Needs Vouchers FTE	0	0	0
New ICS - Independent Charter Schools FTE	0	0	0
Total FTE	874	907	901

Line 6: Curr Avg:((17+.4ss)+(18+.4ss)+(19+.4ss)) / 3 = **903**

	2017	2018	2019
Summer FTE:	34	45	34
% (40,40,40)	14	18	14
Sept FTE:	893	883	887
Special Needs Vouchers FTE	0	0	0
New ICS - Independent Charter Schools FTE	0	0	0
Total FTE	907	901	901

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 2019 Property Values (actuals have been loaded below)

2019 TIF-Out Tax Apportionment Equalized Valuation	493,456,544
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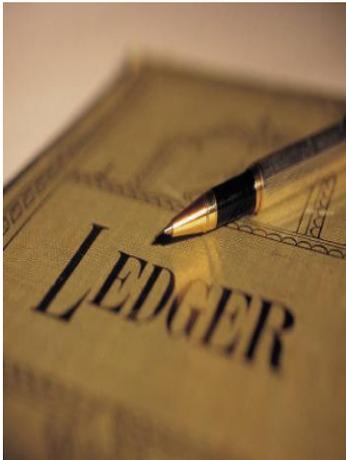
2019-20 Revenue Limit Worksheet		
1. 2018-19 Base Revenue (Funds 10, 38, 41)	(from left)	9,251,076
2. Base Sept Membership Avg (2016+.4ss, 2017+.4ss, 2018+.4ss)/3	(from left)	894
3. 2018-19 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,347.96
4. 2019-20 Per Member Change (A+B+C)		175.00
A. Allowed Per-Member Change		175.00
B. Low Rev Incr (Enter DPI Adjustment)		0.00
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)		0.00
5. 2019-20 Maximum Revenue / Member (Ln 3 + Ln 4)		10,522.96
6. Current Membership Avg (2017+.4ss, 2018+.4ss, 2019+.4ss)/3	(from left)	903
7. 2019-20 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	9,502,233
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		9,502,233
B. Hold Harmless Non-Recurring Exemption		0
8. Total 2019-20 Recurring Exemptions (A+B+C+D+E)	(rounded)	500,000
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 (2017-18 to 2018-19)		0
E. Recurring Referenda to Exceed (If 2019-20 is first year)		500,000
9. 2019-20 Limit with Recurring Exemptions (Ln 7 + Ln 8)		10,002,233
10. Total 2019-20 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		0
A. Non-Recurring Referenda to Exceed 2019-20 Limit		0
B. Declining Enrollment Exemption for 2019-20 (from left)		0
C. Energy Efficiency Net Exemption for 2019-20 (see pg 4 for details)		0
D. Adjustment for Refunded or Rescinded Taxes, 2019-20		0
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. 2019-20 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		10,002,233
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		5,932,836
A. 2019-20 October 15 Aid Certification → Cell is locked.		5,906,192
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
REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE DISTRICT LEVY.		
13. Allowable Limited Revenue: (Line 11 - Line 12)		4,069,397
(10, 38, 41 Levies)		
14. Total Limited Revenue To Be Used (A+B+C)	Not >line 13	4,069,397
Entries Required Below: Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211		4,069,397 (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)		1,669,693
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)		784,693
B. Estimated Additional Referendum Levy (Fund 39)		885,000 (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, 2019 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)		5,739,090
Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.01163039

2019-2020

***Annual Budget
Meeting***

New Glarus School District
August 19, 2019

Presentation of the School District Budget 2019-2020

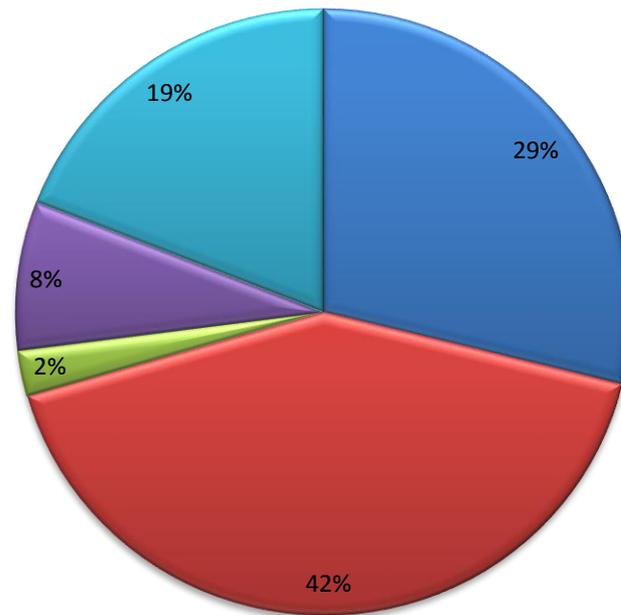


19-20 Budget Increase – 7.22%

	2018-2019	2019 - 2020		
	Budget	Budget	Change \$	% Change
Fund 10 General	12,308,793	12,493,239	184,446	1.50%
Fund 20 Spec Proj.	1,791,870	1,843,210	51,340	2.87%
	14,100,663	14,336,449	235,786	1.67%
Fund 30 Debt	916,677	1,792,252	875,575	95.52%
Fund 40 Capital Debt	127,600	0	-127,600	-100.00%
Fund 50 Fd Serv	488,466	496,623	8,157	1.67%
Fund 80 Community	2,000	2,000	0	0.00%
Total Expenditures all Funds	15,635,406	16,627,324	991,918	6.34%
Less Fund: 49 adjustments	-127,600	0	127,600	-100.00%
Total Expenditures all Funds	15,507,806	16,627,324	1,119,518	7.22%

Budget Revenue – Fund 10 & 27

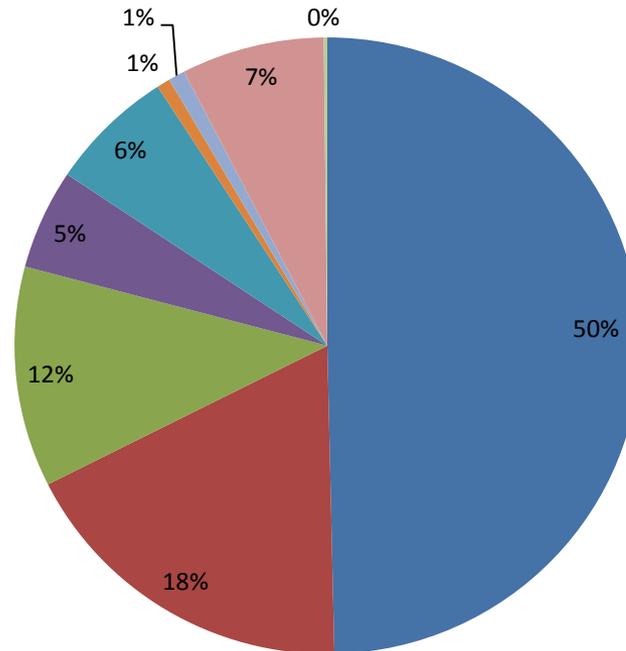
Components of Fund 10 & 27 Revenues
2019-2020



■ EQUALIZED AID ■ PROPERTY TAXES ■ FEDERAL SOURCES
■ OTHER STATE SOURCES ■ OTHER FINANCING SOURCES

Budget Expenditures – Fund 10 & 27

2019-2020 OPERATIONAL BUDGET
\$14,146,449



■ SALARIES ■ BENEFITS ■ PURCHASED SERVICES ■ NON-CAPITAL ITEMS ■ CAPITAL OBJECTS
■ DEBT RETIREMENT ■ INSURANCE ■ INTERFUND TRANSFERS ■ OTHER OBJECTS

Balanced Budget Funds 10 & 27

Fund 10 and 27	
Revenue	14,146,449
Expense	14,146,449
Deficit/Excess	0

- Fund 10 Balance ratio – The estimated fund balance at the end of 2019-2020 is \$3,341,013.21. This is approximately 26.66% reserve to spending ratio.

Proposed Property Tax Levy Maintain Mill Rate at \$11.63 Estimated Debt Repayment of \$885,000

Tax Levy Analysis

		<u>2018</u>	<u>2019</u>	<u>2020</u>
General Fund	Fund 10	\$3,605,877	\$4,756,462	\$4,069,397
Non-Referendum Debt Service	Fund 38	\$235,000	\$0	\$0
Total Revenue Limit Levy		\$3,840,877	\$4,756,462	\$4,069,397
Referendum Approved Debt Service	Fund 39	\$1,456,045	\$871,465	\$784,693
Estimated Additional Referendum Levy	Fund 39	\$0	\$0	\$885,000
Total School-Based Tax Levy		<u><u>\$5,296,922</u></u>	<u><u>\$5,627,927</u></u>	<u><u>\$5,739,090</u></u>
% Change		4.15%	6.25%	1.98%

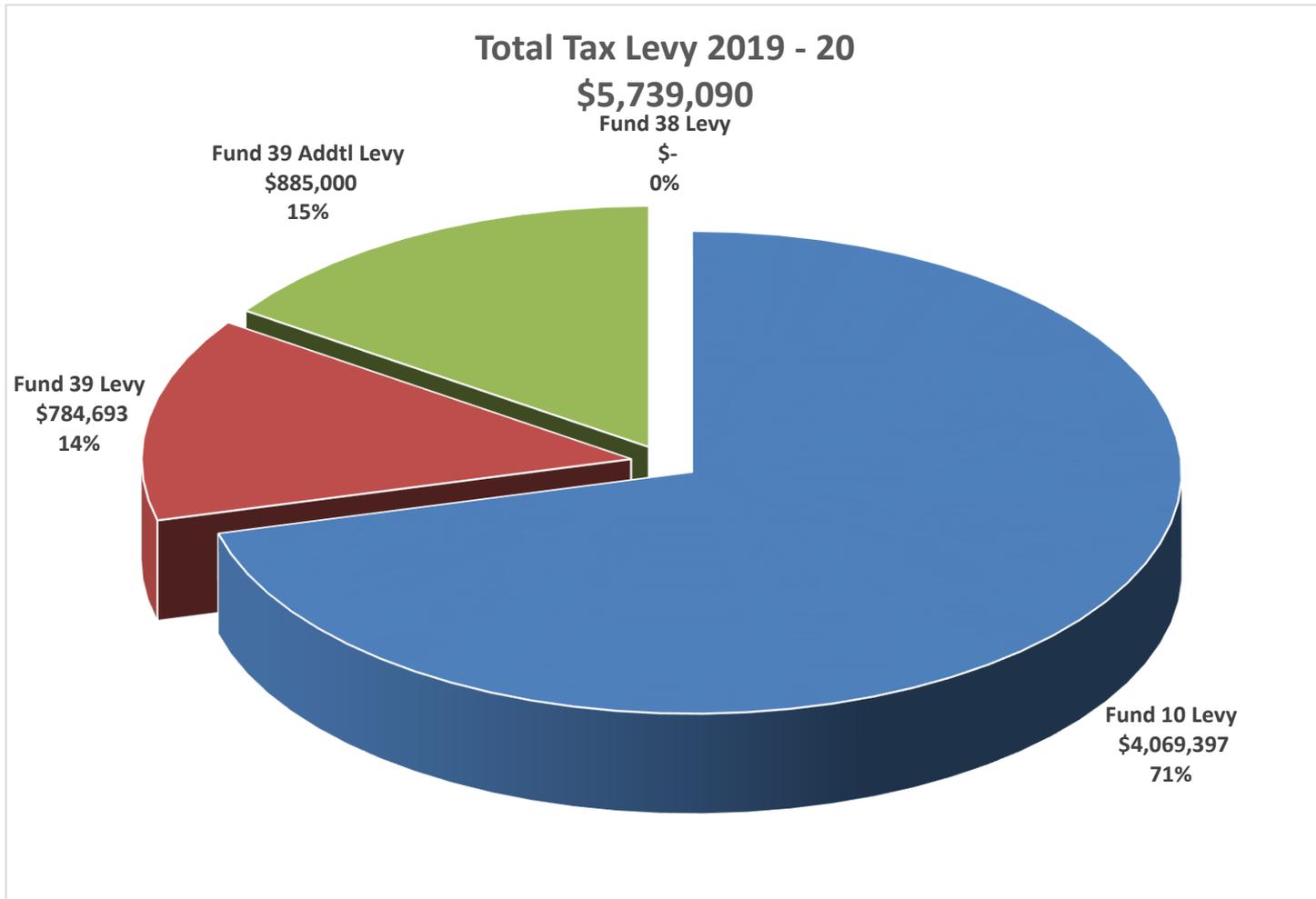
Equalized Value Analysis

		<u>2018</u>	<u>2019</u>	<u>2020</u>
Equalized Value (TIF Out)		\$455,277,288	\$483,780,925	\$493,456,544
% Change		4.15%	6.26%	2.00%

Mill Rate Analysis

		<u>2018</u>	<u>2019</u>	<u>2020</u>
General Fund	Fund 10	\$7.92	\$9.83	\$8.25
Non-Referendum Debt Service	Fund 38	\$0.52	\$0.00	\$0.00
Total Revenue Limit Mill Rate		\$8.44	\$9.83	\$8.25
Referendum Approved Debt Service	Fund 39	\$3.20	\$1.80	\$1.59
Additonal Debt	Fund 39	\$0.00	\$0.00	\$1.79
Total School-Based Mill Rate		<u><u>\$11.63</u></u>	<u><u>\$11.63</u></u>	<u><u>\$11.63</u></u>

Proposed Property Tax Levy Maintain Mill Rate at \$11.63 Estimated Debt Repayment of \$885,000



Proposed Property Tax Levy

Year	Home Value	
	\$150,000	\$250,000
2020 Tax	\$1,745	\$2,908
2019 Tax	\$1,745	\$2,908
Increase	\$0	\$0
	\$0.00 per month	\$0.00 per month

Resolutions

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

SCHOOL DISTRICT OF NEW GLARUS

2019-2020 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 2019 – 2020 school year in the amount of **\$5,739,090.00**

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 2019-2020 school year:

President: \$1000.00

Vice President: \$850.00

Clerk: \$1000.00

Treasurer: \$900

Directors: \$850.00

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, 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.

Moved by _____ Seconded by _____ Approved _____
Rejected _____

2019-2020 SALARIES FOR THE BOARD OF EDUCATION

President	\$1000
Vice President	\$850
Clerk	\$1000
Treasurer	\$900
Directors	\$850

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

**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*