

NOTICE

**SCHOOL DISTRICT OF NEW GLARUS
BOARD OF EDUCATION
BUDGET COMMITTEE MEETING
MONDAY, OCTOBER 28, 2019
HIGH SCHOOL CONFERENCE ROOM
6:45 PM**

AGENDA

- I. CALL MEETING TO ORDER - TRAVIS ZIMMERMAN**
- II. USE OF FUND 39 (REFERENDUM DEBT SERVICE) FUND BALANCE**
- III. 2019-2020 TAX LEVY** 2
- IV. 2019-2020 BUDGET** 4
- V. ADJOURNMENT**

POSTED :

NG HIGH SCHOOL
NG MIDDLE SCHOOL
NG ELEMENTARY SCHOOL
NG POST OFFICE
BANK OF NEW GLARUS
STATE BANK OF CROSS PLAINS-NEW GLARUS
MARINE CREDIT UNION

PUSUANT TO APPLICABLE LAW, NOTICE IS HEREBY GIVEN THAT A QUORUM OR A MAJORITY OF THE NEW GLARUS SCHOOL DISTRICT COMMITTEE 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 ACCOMODATIONS INCLUDING THE PROVISION OF INFORMATIONAL MATERIAL IN AN ALTERNATIVE FORMAT FOR A DISABLE 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.

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	\$4,155,036
Non-Referendum Debt Service	Fund 38	\$235,000	\$0	\$0
Total Revenue Limit Levy		\$3,840,877	\$4,756,462	\$4,155,036
Referendum Approved Debt Service	Fund 39	\$1,456,045	\$871,465	\$784,693
Estimated Additional Referendum Levy	Fund 39	\$0	\$0	\$1,004,000
Total School-Based Tax Levy		<u>\$5,296,922</u>	<u>\$5,627,927</u>	<u>\$5,943,729</u>
% Change		4.15%	6.25%	5.61%

Equalized Value Analysis

		<u>2018</u>	<u>2019</u>	<u>2020</u>
Equalized Value (TIF Out)		\$455,277,288	\$483,780,925	\$510,932,046
% Change		4.15%	6.26%	5.61%

Mill Rate Analysis

		<u>2018</u>	<u>2019</u>	<u>2020</u>
General Fund	Fund 10	\$7.92	\$9.83	\$8.13
Non-Referendum Debt Service	Fund 38	\$0.52	\$0.00	\$0.00
Total Revenue Limit Mill Rate		\$8.44	\$9.83	\$8.13
Referendum Approved Debt Service	Fund 39	\$3.20	\$1.80	\$1.54
Additonal Debt	Fund 39	\$0.00	\$0.00	\$1.97
Total School-Based Mill Rate		<u>\$11.63</u>	<u>\$11.63</u>	<u>\$11.63</u>
% Change		0.00%	-0.01%	0.00%

3934 - New Glarus

Equalized Property Value

	2018	% of Dist	2019	% of Dist	2020	% of Dist
T. Montrose	\$405,145	0.09%	\$427,422	0.09%	\$456,977	0.09%
T. Perry	\$7,637,975	1.68%	\$7,923,790	1.64%	\$8,454,549	1.65%
T. Primrose	\$42,256,977	9.28%	\$43,859,258	9.07%	\$45,421,700	8.89%
T. Adams	\$1,820,409	0.40%	\$1,837,728	0.38%	\$1,938,978	0.38%
T. Exeter	\$32,071,260	7.04%	\$34,744,152	7.18%	\$36,849,336	7.21%
T. New Glarus	\$159,402,353	35.01%	\$166,571,332	34.43%	\$178,292,524	34.90%
T. Washington	\$2,581,384	0.57%	\$2,547,666	0.53%	\$2,656,242	0.52%
T. York	\$40,015,985	8.79%	\$43,963,677	9.09%	\$47,162,340	9.23%
V. New Glarus	\$169,085,800	37.14%	\$181,905,900	37.60%	\$189,699,400	37.13%
Total EQ Property Value	\$455,277,288	100%	\$483,780,925	100%	\$510,932,046	100%

Tax Levy

	2018		2019	% Δ	2020	% Δ
Total Levy	\$5,296,922		\$5,627,927	6.25%	\$5,943,729	5.61%
Mill Rate	\$11.63		\$11.63	-0.01%	\$11.63	0.00%

Tax Levy by Municipality

	2018	% of TTL	2019	% of TTL	2020	% of TTL
T. Montrose	\$4,714	0.09%	\$4,972	0.09%	\$5,316	0.09%
T. Perry	\$88,864	1.68%	\$92,179	1.64%	\$98,353	1.65%
T. Primrose	\$491,639	9.28%	\$510,224	9.07%	\$528,396	8.89%
T. Adams	\$21,180	0.40%	\$21,379	0.38%	\$22,556	0.38%
T. Exeter	\$373,133	7.04%	\$404,186	7.18%	\$428,672	7.21%
T. New Glarus	\$1,854,566	35.01%	\$1,937,760	34.43%	\$2,074,097	34.90%
T. Washington	\$30,033	0.57%	\$29,638	0.53%	\$30,900	0.52%
T. York	\$465,566	8.79%	\$511,439	9.09%	\$548,645	9.23%
V. New Glarus	\$1,967,228	37.14%	\$2,116,150	37.60%	\$2,206,794	37.13%
Total School Levy	\$5,296,922	100%	\$5,627,927	100%	\$5,943,729	100%

Taxpayer Analysis

Taxpayer Assessed Value	2018		2019	% Δ	2020	% Δ
\$100,000	\$1,163		\$1,163	0.00%	\$1,163	0.00%
If taxpayer value increased 98% of average			\$1,140	-2.00%	\$1,140	-2.00%
If taxpayer value increased 102% of average			\$1,186	2.00%	\$1,186	2.00%
\$200,000	\$2,326		\$2,326	0.00%	\$2,326	0.00%
If taxpayer value increased 98% of average			\$2,279	-2.00%	\$2,279	-2.00%
If taxpayer value increased 102% of average			\$2,373	2.00%	\$2,373	2.00%
\$400,000	\$4,652		\$4,652	0.00%	\$4,652	0.00%
If taxpayer value increased 98% of average			\$4,559	-2.00%	\$4,559	-2.00%
If taxpayer value increased 102% of average			\$4,745	2.00%	\$4,745	2.00%

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



School District of New Glarus

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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 Original Budget and Tax Levy adjustments
Date: October 28, 2019

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 original budget and to set the tax levy for the 2019-2020 school year. Explanation of changes is as follows:

2019-2020 Revenues:

General Fund - 10

- Property Taxes – adjustment reflects changes to tax levy based on general aid received from state, prior year open enrollment not counted, and change in state aid for exempt personal property
- Equalization aid – adjustment reflects actual provided by the DPI on October 15th
- State Aid for Exempt Personal Property - adjustment reflects actual provided by the DPI on October 15th.

Referendum – Fund 39

- Property taxes – adjustment reflects additional levy for prepayment of debt

2019 - 2020 Expenditures:

General Fund – 10

- Adjustments reflect the revenue gained by prior year open enrollment not counted.

Referendum Debt – Fund 39

- Adjustment reflects additional prepayment of debt plus administrative expenses

Administration recommends the Board approve all funds total budget of **\$17,084,906.00**.

The operating budget, Fund 10, is \$12,530,703. The fund balance ratio is approximately 26.58%.

Tax Levy/Mill Rate – Administration recommends the Board approve the tax levy of **\$5,943,729** this equates to a mill rate of \$11.63. The \$11.63 mill rate has been maintained over the past seven years.

**SCHOOL DISTRICT OF NEW GLARUS
PROPOSED REVENUES
October 28, 2019**

GENERAL FUND - 10			
	BUDGET REVENUES 10/14/2019	ORIGINAL BUDGET REVENUES 2019-2020	% Incr/Decr FROM 10/14/2019
Property Taxes	\$ 4,133,742.00	\$ 4,155,036.00	0.52%
Mobile Home/DNR Tax	\$ 10,600.00	\$ 10,600.00	0.00%
Interest Income	\$ 16,000.00	\$ 16,000.00	0.00%
Summer School	\$ -	\$ -	0.00%
General Tuition-Open Enrollment	\$ 947,168.00	\$ 947,168.00	0.00%
Sale of Fixed Assets	\$ 72,500.00	\$ 72,500.00	0.00%
Capital Lease (Computers/Bus)	\$ 455,752.00	\$ 455,752.00	0.00%
Other Local Income	\$ 122,406.00	\$ 122,406.00	0.00%
Per Pupil Aid	\$ 675,962.00	\$ 675,962.00	0.00%
Transportation Aid	\$ 24,000.00	\$ 24,000.00	0.00%
Library (Common School Fund)	\$ 31,000.00	\$ 31,000.00	0.00%
Equalization Aid	\$ 5,926,031.00	\$ 5,904,236.00	-0.37%
State Tax Exempt - Computer Aid	\$ 6,716.00	\$ 6,716.00	0.00%
State Tax Exempt - Personal Property	\$ 19,928.00	\$ 26,782.00	34.39%
Grants - State	\$ 18,312.00	\$ 18,312.00	0.00%
Grants-Federal-Special Projects	\$ 64,233.00	\$ 64,233.00	0.00%
Grants/Donations - Local	\$ -	\$ -	0.00%
Total General Fund Revenues	\$ 12,524,350.00	\$ 12,530,703.00	0.05%

SPECIAL PROJECTS FUNDS - 21 & 27			
Special Revenue Fund - 21	\$ 190,000.00	\$ 190,000.00	0.00%
Special Education Grants - Fund 27	\$ 213,266.00	\$ 213,266.00	0.00%
Special Education - Categorical Aid - Fund 27	\$ 336,019.00	\$ 336,019.00	0.00%
Special Education - Medicaid	\$ 50,000.00	\$ 50,000.00	0.00%
Operating Transfer from Fund 10	\$ 1,253,896.00	\$ 1,253,896.00	0.00%
Total Special Projects Revenues	\$ 2,043,181.00	\$ 2,043,181.00	0.00%

DEBT SERVICE FUNDS & OTHER CAPITAL DEBT - 38, 39 & 40			
Fund 38-Non Referendum Debt	\$ 31,084.00	\$ 31,084.00	0.00%
Fund 39-Referendum Debt-Debt Retirement	\$ 1,588,368.00	\$ 1,812,371.00	14.10%
Fund 40/49 - Other Capital Debt	\$ -	\$ -	0.00%
Total Debt Service Revenues	\$ 1,619,452.00	\$ 1,843,455.00	13.83%

FOOD & COMMUNITY SERVICE FUNDS - 50 & 80			
Fund 50-Local Sources	\$ 358,667.00	\$ 358,667.00	0.00%
Fund 50-State/Federal Sources	\$ 140,909.00	\$ 140,909.00	0.00%
Community Services - Fund 80	\$ -	\$ -	0.00%
Total Fd & Community Service Revenues	\$ 499,576.00	\$ 499,576.00	0.00%

Total Revenues	\$ 16,686,559.00	\$ 16,916,915.00	1.38%
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**SCHOOL DISTRICT OF NEW GLARUS
PROPOSED EXPENDITURES
October 28, 2019**

GENERAL FUND - 10			
Instruction	BUDGET EXPENDITURES 10/14/2019	ORIGINAL BUDGET EXPENDITURES 2019-2020	% Incr/Decr FROM 10/14/2019
Undifferentiated Curriculum	\$ 2,386,079.00	\$ 2,396,079.00	0.42%
Regular Curriculum	\$ 2,888,797.00	\$ 2,899,297.00	0.36%
Vocational Curriculum	\$ 368,491.00	\$ 368,491.00	0.00%
Physical Curriculum	\$ 246,867.00	\$ 246,867.00	0.00%
Co-Curricular Activity	\$ 191,965.00	\$ 191,965.00	0.00%
Special Curriculum	\$ 6,500.00	\$ 6,500.00	0.00%
Total Instruction	\$ 6,088,699.00	\$ 6,109,199.00	0.34%
Support Services			
Pupil Services	\$ 223,290.00	\$ 223,290.00	0.00%
Instructional Services	\$ 735,158.00	\$ 794,158.00	8.03%
General Operations	\$ 334,496.00	\$ 334,496.00	0.00%
School Building Operations	\$ 709,668.00	\$ 709,668.00	0.00%
Business Services	\$ 219,337.00	\$ 219,337.00	0.00%
Building Operations	\$ 655,214.00	\$ 665,214.00	1.53%
Maintenance	\$ 269,428.00	\$ 289,428.00	7.42%
Capital Maintenance Projects (Facilities)	\$ 357,178.00	\$ 246,531.00	-30.98%
Pupil Transportation	\$ 789,185.00	\$ 789,185.00	0.00%
Central Services	\$ 72,006.00	\$ 79,506.00	10.42%
Insurance	\$ 123,241.00	\$ 123,241.00	0.00%
Debt Services	\$ 97,073.00	\$ 97,073.00	0.00%
Other Support Services (Tech)	\$ 303,435.00	\$ 303,435.00	0.00%
Total Support Services	\$ 4,888,709.00	\$ 4,874,562.00	-0.29%
Non-Program Transactions			
Operating Transfers to another Fund	\$ 1,253,896.00	\$ 1,253,896.00	0.00%
General Tuition/Non-Open enrollment	\$ 20,000.00	\$ 20,000.00	0.00%
Co-Curricular Cooperative Programs	\$ 56,415.00	\$ 56,415.00	0.00%
General Tuition/Open Enrollment	\$ 216,531.00	\$ 216,531.00	0.00%
Other Non-Program Transactions	\$ 100.00	\$ 100.00	0.00%
Total Non-Program Transactions	\$ 1,546,942.00	\$ 1,546,942.00	0.00%
TOTAL GENERAL FUNDS	\$ 12,524,350.00	\$ 12,530,703.00	0.05%
SPECIAL PROJECTS FUNDS			
Special Revenue Fund - Fund 21	\$ 190,000.00	\$ 190,000.00	0.00%
Special Education Grants - Fund 27	\$ 213,266.00	\$ 213,266.00	0.00%
Special Education - Regular - Fund 27	\$ 1,639,915.00	\$ 1,639,915.00	0.00%
TOTAL SPECIAL PROJECTS FUNDS	\$ 2,043,181.00	\$ 2,043,181.00	0.00%
DEBT SERVICE FUNDS & OTHER CAPITAL DEBT - 38, 39, 40 & 49			
Non Referendum Debt - Fund 38	\$ 113,784.00	\$ 113,784.00	0.00%
Referendum Debt-Debt Retirement - Fund 39	\$ 1,678,468.00	\$ 1,898,615.00	13.12%
TOTAL DEBT SERVICE FUNDS	\$ 1,792,252.00	\$ 2,012,399.00	12.28%
FOOD & COMMUNITY SERVICE FUNDS - 50 & 80			
Food Service - Fund 50	\$ 496,623.00	\$ 496,623.00	0.00%
Community Services - Fund 80	\$ 2,000.00	\$ 2,000.00	0.00%
TOTAL FOOD & COM. SRV. FUNDS	\$ 498,623.00	\$ 498,623.00	0.00%
TOTAL EXPENDITURES-ALL FUNDS	\$ 16,858,406.00	\$ 17,084,906.00	1.34%
TOTAL EXPENDITURES - ALL FUNDS	\$ 16,858,406.00	\$ 17,084,906.00	1.34%

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

DISTRICT: New Glarus 3934

DATA AS OF 10/18/2019, 6:20 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 Expenditures, 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 =

	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

894

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

	2017	2018	2019
Summer FTE:	34	45	47
% (40,40,40)	14	18	19
Sept FTE:	893	883	906
Special Needs Vouchers FTE	0	0	0
New ICS - Independent Charter Schools FTE	0	0	0
Total FTE	907	901	925

911

**"Current Average" for use in 19-20
Per-Pupil Aid calc (does not include
Special Needs Voucher FTE
or New ICS - Independent
Charter Schools FTE).
Average without SNSP/ICS:
911**

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 **510,932,046**

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)	911
7. 2019-20 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	9,586,417
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	9,586,417	
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)		10,086,417
10. Total 2019-20 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		6,353
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])	6,353	
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
G. Other Adjustments (Environmental Rem + Fund 39 Bal Transfer)	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)		10,092,770
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		5,937,734
A. 2019-20 October 15 Aid Certification -> Cell is locked.	5,904,236	
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)	26,782	
REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE DISTRICT LEVY.		
13. Allowable Limited Revenue: (Line 11 - Line 12)		4,155,036
(10, 38, 41 Levies)		
14. Total Limited Revenue To Be Used (A+B+C)	Not >line 13	4,155,036
Entries Required Below: Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211	4,155,036	(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)		1,788,693
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	784,693	
B. ADDITIONAL LEVY FOR PREPAYMENT OF DEBT	1,004,000	(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)		5,943,729
<i>Line 16 is the total levy to be apportioned in the PI-401.</i>		
	Levy Rate =	0.01163311