

**TOWN OF NEW GLARUS**  
**REGULAR TOWN BOARD MEETING**  
**JULY 10, 2024, 6:00 PM**  
**AGENDA**

NOTICE IS HEREBY GIVEN that Town of New Glarus board, County of Green, will conduct a meeting for the transaction of business as is by law required permitted at such meeting as follows:

LOCATION: 26 5<sup>th</sup> Avenue, Town Hall Community Room or virtually

VIRTUALLY: <https://us06web.zoom.us/j/89262456512?pwd=rcUBb3ASLnTauCmbygaB804xJM6eHO.1>

Meeting ID: 892 6245 6512

Passcode: 655889

Dial by your location: 312 626 6799

Any specific subject on the agenda for consideration by the Board may be acted upon by the Board

1. Call to Order
2. Confirm Proof of Posting
3. Approve Minutes
  - a) Joint meeting with the Village of New Glarus and New Glarus Library Board – June 10, 2024
  - b) Regular Town Board meeting – June 12, 2024
  - c) Special Town Board meeting – June 17, 2024
  - d) Special Town Board meeting – June 24, 2024
4. Public Comments
5. Review and Possibly Approve
  - a) Transfer of Department of Natural Resource Grant from STH 39 to Durst Road to Within the STH 39 Town Park
  - b) Document of Support with the New Glarus School District Cross Country Team to demonstrate intergovernmental cooperation
  - c) Requests for Proposal for septic and well for STH 39 Town property and fencing quotes
6. Review and Possibly Approve Master Park Plan for the Town of New Glarus
7. Consider and Possibly Approve Appointments to an Ad Hoc
  - a) Garage building subcommittee
  - b) Town Hall building subcommittee
8. Discussion with Possible Action Regarding Site Work Plans for Town Property along STH 39
9. Update on Discussions with the Village of New Glarus Board and Public Library Board
10. Discuss and Possibly Appoint a Town Member to a Swiss Church Cemetery Committee
11. Review and Possibly Approve Request to Use Town Hall Community Room for Hunter Safety Classes on August 10-11, 2024 and Distribute Sample Ordinances
12. Review and Possibly Approve Operator Licenses
  - a) Madeline Thoemke
  - b) Aditya Bhattacharya
  - c) Alyssa Holcomb
13. Review of Fireworks Permits Approved by the Town Chair
14. Discuss and Possibly Approve Class “B” Temporary Malt Beverage License and Temporary Soda License for the New Glarus Männerchor for Volksmarch and Volksfest to be held on Saturday August 3, 2024 and Sunday, August 4, 2024
15. Patrolman Report – Updates and Discussion of Crops Growing within Town Rights-of-Way with Possible Action
16. Clerk-Treasurer Report
  - a) Update on August 13, 2024 Partisan Primary preparations
  - b) Approval and payment of bills
  - c) Request to send Deputy Treasurer to 2024 WMCA Annual Conference for New Clerks Class on Wednesday, August 28, 2024 from 9 AM until 4 PM: \$90 enrollment plus mileage reimbursement and hourly pay
  - d) Update on 2024 Maintenance of Effort Report for Fire Protective Services and EMS
  - e) Coordination with Weed Commissioner and need of a replacement in 2025
  - f) Presentation of 2023 Financial Statements with Independent Auditor’s Report and Confirm Submission of 2023 Annual Financial Report for the Census Bureau
17. Chairman Report
18. Park Commission – June 19, 2024 regular minutes and June 26, 2024 special minutes
19. Plan Commission – June 20, 2024 minutes
20. Adjourn

POSTED: 7/03/2024

Revised/Reposted 7/09/2024

New Glarus Town Hall

New Glarus Maintenance Building

New Glarus Post Office

<https://townofnewglarus.com/>

Chris Narveson, Chair

John Wright, Clerk-Treasurer

Pursuant to applicable law, notice is hereby given that a quorum or a majority of the New Glarus Plan Commission and/or Parks Commission Members may attend this meeting. Information presented at this meeting may help form the rationale behind future actions that may be taken by the Town Parks and Plan Commissions. Persons requiring additional services to participate in a public meeting may contact the Town Clerk for assistance: 608-527-2390.

VILLAGE OF NEW GLARUS & TOWN OF NEW GLARUS  
JOINT VILLAGE BOARD/TOWN BOARD/LIBRARY BOARD PROCEEDINGS  
6/10/2024

JOINT MEETING-CALL TO ORDER: President Truttmann called the Village Board meeting to order at 6:00 p.m. and made an announcement to silence cell phones. Town Chair Chris Narveson called the Town Board meeting to order at 6:00 p.m. and confirmed agenda posting. Library Board President Daniel Ramirez called the Library Board meeting to order at 6:01 p.m. and confirm agenda posting.

PRESENT: Peggy Kruse, Jaime Craig, Jesse Donahue, Michael Bell, Larry Stuessy, Gof Thomson, and Roger Truttmann – Village of New Glarus; Chris Narveson, Matt Streiff, Mark Pernitz, Troy Pauli, Robert Elkins (at 6:14 p.m.) – Town of New Glarus; Daniel Ramirez, Joanne Landry, Beth Blahut, Tiffany Kuenzi, Kelly Ruschmann, Shelly Truttmann – Library Board.

ALSO PRESENT: Jon Ziltner, Kim Bright, Steve Landry, Mary Usher, Tim Usher, Sara Beth Hahner (Town Deputy Clerk), Amy Trumble (Library Director), Lauren Freeman (Village Administrator), Kelsey Jenson (Village Clerk-Treasurer)

APPROVAL OF AGENDA: Motion by Peggy Kruse, second by Larry Stuessy to approve the 6.10.24 agenda. Motion carried (17-0, R. Elkins absent).

NOMINATION OF CHAIR TO RUN THE MEETING: Motion by Chris Narveson to nominate Roger Truttmann as Chair, second by Daniel Ramirez. Motion carried (17-0, R. Elkins absent).

PUBLIC APPEARANCES AND CITIZEN COMMENTS: Town of New Glarus resident Kim Bright stated he was in attendance on behalf of the Swiss Church and could answer any questions the Boards would have for the Church. Village of New Glarus resident Steve Landry commented on the \$4.25 million in possible grant funds available for this project and the impact it would have.

DISCUSSION OF VILLAGE OF NEW GLARUS OFFER TO PURCHASE TOWN PROPERTY FOR A FUTURE PULIC LIBRARY:

All three Boards participated in the discussion. The Town Board agreed to take the offer back to the Board at the June 12, 2024 Town Board meeting, with a decision made and reported to the Village by June 19, 2024.

ADJOURN: Library Board President Ramirez adjourned the Library Board meeting at 6:45 p.m. Matt Streiff motioned to adjourn Town Board meeting at 6:46 p.m., seconded by Mark Pernitz. Motion carried (5-0). Jesse Donahue motioned to adjourn the Village Board meeting at 6:46 p.m., second by Michael Bell. Motion carried (7-0).

– Kelsey Jenson,  
Village Clerk-Treasurer

**REGULAR TOWN BOARD MEETING  
WEDNESDAY, JUNE 12, 2024  
MINUTES**

**Town Board Attending:** Chris Narveson (Chair), Matt Streiff, Mark Pernitz, and Bob Elkins

**Board Members Absent:** Troy Pauli

**Also Attending:** John Wright: Clerk-Treasurer; Sara Beth Hahner: Deputy Clerk; Amy Trumble (departed at 6:50 PM): New Glarus Public Library Director; Kelly Ruschman (departed at 6:50 PM): New Glarus Public Library Board member and Town Park Commissioner; Rebecca Streiff: Town resident; Jason Neton: Town Park Commissioner; and Sue (virtual attendance via Zoom)

1. **Call to Order** – Chair Narveson called the meeting to order at 6:00 PM.
2. **Confirm Proof of Posting** – Clerk-Treasurer Wright attested to the proper proof of posting.
3. **Approve Minutes**
  - a) Regular Town Board on May 8, 2024 – A motion to approve the May 8, 2024 regular Town Board meeting minutes was made by Supervisor Pernitz; seconded by Supervisor Streiff. Motion carried 4-0.
  - b) Board of Review meeting on May 30, 2024 – A motion to approve the May 30, 2024 Board of Review minutes was made by Supervisor Pernitz; seconded by Supervisor Elkins. Motion carried 3-0; Supervisor Streiff abstained.
  - c) Special Town Board on May 30, 2024 – A motion to approve the May 30, 2024 Special Town Board meeting minutes (closed session) was made by Supervisor Elkins; seconded by Supervisor Streiff. Motion carried 4-0.

Without objection, item 8 will be advanced in the agenda.

8. **Discussion with Possible Action of the Commercial Offer to Purchase of Town Property by the Village of New Glarus** – Chair Narveson reported that members of the Town Board met jointly with the Village of New Glarus Board and New Glarus Public Library Board on Monday, June 10, 2024. Supervisor Streiff stated that the Town received background information regarding a grant opportunity and a timeline for the grant application process/planning/construction/occupancy. Streiff noted that he sensed a spirit of cooperation among those in attendance and that the Town eventually will relocate its Town Hall at the “right time.” Chair Narveson suggested for the Town Board to meet in closed session to craft a formal response to the Commercial Offer to Purchase. Narveson noted that the Town has considered relocating the Town Hall, but that timeline was to be further in the future. He stated that the Town is supportive of the library’s efforts. Motion for the Town Board to meet in closed session on Monday, June 17, 2024 at 6:00 PM to discuss the offer to purchase the Town of New Glarus Hall and craft a response was made by Supervisor Elkins; seconded by Supervisor Pernitz. Motion carried 4-0.
4. **Public Comments** – Jenna Jacobson introduced herself as the current elected representative for the 43<sup>rd</sup> Assembly District. Jacobson is a candidate for the new 50<sup>th</sup> Assembly District and has been attending meetings of municipalities within the new district boundaries.
5. **Update Regarding Alcohol Licensing for BRV, LLC, Todd Kuehl Agent** – Clerk-Treasurer Wright provided a brief history of the licensing and permitting of Bailey’s Run Vineyard. Although the facility is located in the Town, it is within the extraterritorial zoning jurisdiction of the Village of New Glarus. The facility was granted a Conditional Use Permit to operate as a winery with the ability to sell their products on and off premises in addition to fermented malt beverages. Last year, the winery sought and was granted a Manufacturer’s Permit from the Wisconsin Department of Revenue (DOR), Bureau of Alcohol and Tobacco. As a consequence, the operation could distill and sell alcoholic beverages on and off site. As a consequence, the Town would no longer issue a Class “B” Winery license, only a Class “B” retail fermented malt beverage license. Prior to the deadline to publish the renewal notice for this license in 2024, Todd Kuehl informed the Town that the DOR has issued a Full-Service Retail Sales to BRV, LLC on May 1, 2024. As a result, the Town no longer has the power to regulate any licenses except for operators who serve beverages at the facility.

Deputy Clerk Sara Beth Hahner stated that she filed the AT-827 Wisconsin Retail Liquor and Tobacco Licenses report online. Per advice from Fred Bahr, DOR Section Chief, Hahner was instructed to mark that the operation and license had been deactivated. In 2025, if no new licenses are issued by the Town, then the

option to check No Licenses this Year will be available. Chair Narveson reported that the Town contract attorney reviewed the changes to the licensure and recommended that the agent for BRV, LLC appear before the Town Board (and presumably the Joint Town/Village of New Glarus Extraterritorial Zoning Committee) to review the details of how the business will operate in the future and whether that fits within the agriculture commercial use allowed by the Conditional Use Permit issued in 2017.

6. **Action to Remove Jim Hoesly as Signatory on Town Checking Account and Adding Mark Pernitz** – The Bank of New Glarus requires the Board to act to update the signatory power of the 3<sup>rd</sup> Town Board Supervisor.

A motion to remove Jim Hoesly as the signatory for Town checking accounts and adding 3<sup>rd</sup> Town Board Supervisor Mark Pernitz instead, was made by Supervisor Hoesly; seconded by Supervisor Pernitz. Motion carried 4-0.

7. **Discuss and Possibly Approve List of Roads for Maintenance and Associated Cost Estimates**– Chair Narveson stated that he worked with Patrolperson Roesslein to prioritize roads in need of maintenance. Narveson shared printed copies of signed work orders and estimated costs:

Marty Road	STH 39 to CTH H	Patch, seal, and Durapatch	\$99,688
Exeter Crossing Road	STH 69 to County line	Patch and Durapatch	\$15,695
Edelweiss Road	Valley View to Town line	Patch and Durapatch	\$3,060
Valley View Road	Pioneer to terminus	Patch and Durapatch	\$8,115
Klassy Road	STH 69 to terminus	Sealcoat	\$20,806
Highland subdivision	STH 69 to terminus	Patch	\$16,849
Windmill Ridge sub.	STH 69 to terminus	Patch	\$3,850
Spring Valley sub.	STH 69 to terminus	Patch	\$5,775
Total			\$173,838

Narveson noted that Farmers Grove Road was removed from the list. If \$23,000 can be found elsewhere in the budget, then alternate projects could be addressed which had been identified during the annual road tour. The entrance and abbreviated parking for the Town land on STH 39 may be gravel only this year. Clerk-Treasurer Wright recalled that some Impact Fees that were transferred to the checking account may be available for use to improve the entrance. He will conduct research and report during open session at the Special Town Board meeting on Monday, June 17, 2024; without objection.

9. **Patrolperson Report** – Chair Narveson reported that the patrolperson was able to complete approximately 2/3 of mowing using the leased tractor and batwing mower attachment. Recent tree damage required mowing be completed during weekend hours; Narveson stated he approved the overtime. Rudolph Gerber will assist with moving and disposing of woody waste created by storm damage. A culvert failed on Valley View Road and will need replacement.
10. **Clerk-Treasurer Report**
- Receipt of Wisconsin DNR recycling grant, Form CT filed by Johnson Block, and F-65 Financial Report update – Clerk-Treasurer received confirmation that the annual recycling grant distribution was approved. Tara Bast completed and submitted Form CT which is required in order to receive shared revenue payments and State Transportation Aid. Wright has been working on the related financial report for the Census Bureau.
  - Approval and payment of bills – A motion to approve checks 21598 through 21615, deposits, transfers, and ACH transactions was made by Supervisor Streiff; seconded by Supervisor Pernitz. Motion carried 4-0. Clerk-Treasurer Wright reported the Visa payment included the authorized registration costs for the Deputy Clerk to attend the Clerk track at the Wisconsin Municipal Clerks and Treasurers Institute in July. He further noted that Symdon Ford completed repairs on the Ford F550 XL, including replacement of the hydraulic booster.
  - 2024 Municipal Assessment Report (MAR), Maintenance of Effort Report (MOE) for Fire Protective Services and EMS – Wright reported that Assessor Okrie filed the MAR online before the June 10, 2024 deadline. He noted that Net New Construction increased over the prior year, which should provide an increase to the allowable levy for 2025. Deputy Clerk Hahner reported on MOE report. It is new this

year and is required to be filed annually. Because the Town population is less than 20,000, we do not need to file a report for law enforcement. Chief Mueller has completed form SL-309 to certify that the Town is on track to match operational support, that New Glarus EMS can confirm the same number of full time equivalent volunteers, and that training standards are consistent with 2023. The Town is awaiting the completed report from Chief Hendrickson from the New Glarus Fire Department. That report is in progress. It was noted that failure to file will result in a 15% reduction of Shared Revenue Payments. There are four options to certify each year and the municipality may use any two of the four when filing the report.

- d) ATV/UTV referendum – Deputy Clerk Hahner stated that she solicited sample resolutions from other Green County clerks who have already completed the process or are considering a similar option. However, after consultation with Wisconsin Towns Association staff attorney Lara Carlson, there is no State Statute that allows for a Town to utilize a binding referendum to decide access of these types of vehicles on Town roads. Advisory referenda are also prohibited. Chair Narveson reported that the Clerk for the Town of Brooklyn plans to seek input from the public before their Board decides. Representative Jacobson stated that use of a newsletter, survey, notification on a Town website, etc. are means to solicit input from the public before a board or council acts. There followed a brief discussion regarding how best to receive resident feedback and at what point such methods are equivalent to a referendum on the issue. Chair Narveson provided a brief report of the policy adopted by Green County.

**11. Chairperson Report** – no report this month.

**12. Park Commission**

- a) May 15, 2024 minutes – available in the packet.  
b) Update on Master Park Plan – Chair Narveson asked the Supervisors whether the Board should consider forming an ad hoc subcommittee for future buildings at the STH 39 property. Supervisor Pernitz volunteered to conduct research into what other area Towns have done under similar circumstances and will gather square footage estimates costs to build. There followed a brief discussion regarding where the future public works building may be located based on Concept Plan 1 of the Master Park Plan. Other alternate locations were also discussed. Supervisor Pernitz reminded the group that Olivia Stramara of Vierbicher will present Concept Plan 2 at the walkabout scheduled at the STH 39 property this coming Saturday at 9:00 AM. There followed a brief discussion about signage and fencing.

**15. Plan Commission**

- a) March 21, 2024 minutes – available in the packet.  
b) Reappoint Mark Pernitz to Parks Commission effective July 1, 2024 for a term to expire June 30, 2031 – Motion to approve the Chair’s reappointment of Mark Pernitz to the Town of New Glarus Plan Commission for a term of seven years was made by Supervisor Elkins; seconded by Supervisor Streiff. Motion carried.

It was noted that the Park Commission had requested Olivia Stramara to prepare Concept Plan 3 in time for this evening’s meeting. Although it was distributed to the group earlier today, any feedback would be appreciated. Deputy Clerk Hahner noted that there is an Option A and Option B; the difference is the siting of the public works building nearer to the farmette or further to the west. There was brief discussion regarding how well and septic could be shared if the public works facilities were not proximate to the Town Hall. Narveson mentioned the option for the Board to be in charge of building review or whether an ad hoc subcommittee be considered instead. Without objection, a decision will be deferred.

**16. Adjourn** – Motion to adjourn made by Supervisor Pernitz; second by Supervisor Elkins. Meeting adjourned at 6:58 PM.

Approved:

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Prepared by John Wright, Clerk-Treasurer

**Town of New Glarus**  
**SPECIAL TOWN BOARD MEETING**  
**MONDAY, JUNE 17, 2024**  
**MINUTES**

**Town Board Attending:** Chris Narveson (Chair), Mark Pernitz, Troy Pauli, Matt Streiff, and Robert Elkins (arrived at 6:03 PM)

**Board Members Absent:** None.

**Also Attending:** Sara Beth Hahner: Deputy Clerk; John Wright: Clerk Treasurer; Daniel Ramirez: New Glarus Public Library Board President (departed at 6:14 PM); and Mary Anne Oemichen (departed at 6:14 PM): Town resident

1. **Call to Order and Announcement of Intention to Convene into Closed Session §19.85(1)(e) to Consider an Offer to Purchase Town Property** – Chair Narveson called the meeting to order at 6:03 PM and announced that the Board will convene into closed session.
2. **Confirm Proof of Posting** – Clerk-Treasurer Wright attested to the proper proof of posting.
3. **Review Balance of Impact Fees Transferred to Main Bank Account with Possible Action to Apply Some Funds to Improve Access to STH 39 Property** – Wright reminded those present that review of road maintenance projects discussed at the June 12, 2024 regular Town Board meeting included scheduling work to improve the access to Town property on State Highway 39. Wright shared the fee collection categories adopted with the 2008 Impact Fees Ordinance that was recently amended. The review included the amounts transferred from each fund line they were properly encumbered. Related expenses were included in the review to derive the remaining balance available for each account, if any. Wright estimated the available balance (depending upon whether costs to prepare the plat of survey and certified survey map for the land are included or excluded) for the highway/transportation facility fund to range between \$30,613.79 on the low side to \$37,191.29 on the high side. Wright was uncertain whether Vierbicher would continue preparations for which there will be future expenses to pay from the balance. Supervisor Pernitz asked for a brief description of the costs incurred for the STH 39 to Durst Road trail that total \$17,002.00. The expenses included the preparation of documents to transfer the project with the DNR from CTH NN to STH 39, to gather topographic information, and to conduct preliminary surveying of the proposed trail corridor.  
  
Daniel Ramirez introduced himself to those in attendance and asked if anyone had questions regarding the Offer to Purchase the Town Hall by the Village of New Glarus for a future public library site. He stated that the Library Board is dedicated to acquiring this site from the Town whether or not they are successful with their grant application. According to Ramirez, the location is supported by those most likely to donate towards the cause. If the offer is accepted or can be negotiated, the property owned by the Village near the intersection of State Highway 39 and Durst Road (by the Swiss Center of North America) will be marketed and sold. Members of the Board thanked Ramirez for his availability this evening.
4. **Motion to Convene into Closed Session per Wis. Stat. § 19.85(1)(e) which Allows a Governmental Body to Meet in Closed Session to Deliberate or Negotiate the Purchase of Public Properties, when Competitive or Bargaining Reasons Require a Closed Session by Roll Call Vote**  
  
Motion to convene into closed session was made by Supervisor Streiff; seconded by Supervisor Pauli. Roll call: Pernitz: aye; Elkins: aye; Pauli: aye; Streiff: aye; and Narveson: aye. Motion carried at 6:14 PM.
3. **Return to Open Session** – Motion to return to open session was made by Supervisor Pauli; seconded by Supervisor Pernitz. Motion carried 5-0 at 6:48 PM.
4. **Announcement of Decisions Made in Closed Session**

Motion to authorize Chair Narveson to sign on behalf of the Town Board a Letter of Intent to be drafted by the Town attorney. The Letter of Intent should state that if the Village receives the Flexible Facilities Program Grant, then the Town of New Glarus will then enter into a Real Estate Purchase Agreement with the Village to sell the Village the Town Hall. The Real Estate Purchase Agreement will have the following terms: the purchase price for the Town land and building would be \$500,000, occupancy by the Village will be provided on May 1, 2025, the Village of New Glarus, at no cost to the Town, will provide the Town with adequate office space, meeting room space, record storage space, and a space to hold elections for two years

## Town of New Glarus

after the occupancy is transferred. If the grant is not awarded to the Village, then the Letter of Intent will be null and void. However, the Town would be willing to continue discussions with the Village regarding the sale of the Town Hall to the Village, as made by Supervisor Pernitz; seconded by Supervisor Pauli. Motion carried 5-0.

It was noted that if the grant was not awarded, the Letter of Intent would be voided since the timelines would no longer be applicable. A suggestion was made to publish a newsletter this fall, after the Flexible Facilities Program grants are awarded on October 1, 2024. The newsletter should also provide details about the Master Park Plan scheduled to be approved by the Town Board on July 10, 2024; without objection.

5. Adjourn – Motion to adjourn made by Supervisor Streiff; seconded by Supervisor Pernitz. Meeting adjourned at 6:51 PM.

Approved:

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Prepared by John Wright, Clerk-Treasurer

DRAFT

Town of New Glarus  
SPECIAL TOWN BOARD MEETING  
MONDAY, JUNE 24, 2024  
MINUTES

**Town Board Attending:** Chris Narveson (Chair), Mark Pernitz, Troy Pauli, Matt Streiff, and Robert Elkins

**Board Members Absent:** None.

**Also Attending:** Sara Beth Hahner: Deputy Clerk.

1. **Call to Order and Announcement of Intention to Convene into Closed Session §19.85(1)(e) to Consider an Offer to Purchase Town Property** – Chair Narveson called the meeting to order at 5:00 PM and announced that the Board will convene into closed session.
2. **Confirm Proof of Posting** – Deputy Clerk Hahner attested to the proper proof of posting.
3. **Motion to Convene into Closed Session per Wis. Stat. § 19.85(1)(e) which Allows a Governmental Body to Meet in Closed Session to Deliberate or Negotiate the Purchase of Public Properties, when Competitive or Bargaining Reasons Require a Closed Session by Roll Call Vote**  
Motion to convene into closed session was made by Supervisor Streiff; seconded by Supervisor Pauli. Roll call: Pernitz: aye; Elkins: aye; Pauli: aye; Streiff: aye; and Narveson: aye. Motion carried at 5:01 PM.
4. **Return to Open Session** – Motion to return to open session was made by Supervisor Pauli; seconded by Supervisor Pernitz. Motion carried 5-0 at 5:35PM.
5. **Announcement of Decisions Made in Closed Session** - Chair Narveson announced the decisions reached during closed session:  
Motion to authorize Chair Narveson to sign on behalf of the Town Board a Letter of Intent to be drafted by the Town attorney. The Letter of Intent should state that if the Village receives the Flexible Facilities Program Grant, then the Town of New Glarus will enter into a Real Estate Purchase Agreement with the Village to sell the Village the Town Hall. The Real Estate Purchase Agreement will have the following terms: the purchase price for the Town land and building at 26 5<sup>th</sup> Avenue would be \$500,000. The Village/library's architects, engineers, and consultants shall be allowed access, upon reasonable notice, to the property and necessary records to complete required testing and inspections for the grant. The Town offices can remain in their current space at no cost until May 1, 2025. Occupancy by the Village will be provided on May 1, 2025. The Town shall secure and fund its own accommodation after May 1, 2025. If the grant is not awarded to the Village, then the Letter of Intent will be null and void. However, the Town would be willing to continue discussions with the Village regarding the sale of the Town Hall to the Village, made by Supervisor Streiff; seconded by Supervisor Pauli. Motion carried 5-0.
6. **Adjourn** – Motion to adjourn made by Supervisor Streiff; seconded by Supervisor Elkins. Meeting adjourned at 5:41 PM.

Approved:

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Prepared by Sara Beth Hahner, Deputy Clerk



July 9<sup>th</sup>, 2024

Cheryl Housley  
Wisconsin Department of Natural Resources  
3911 Fish Hatcher Rd.  
Fitchburg, WI 53711

Dear Ms. Housley,

I am the Head Boys and Girls Cross Country Coach for New Glarus – Monticello High Schools Co-Operative team. I understand that the Town of New Glarus has requested that a DNR Outdoor Recreation Grant be transferred to help fund a new multi-use hike/bike/trail run trail to be constructed within the Town's new park property on Hwy 39. I wholeheartedly support this project and I have been asked to contribute to the design of this trail system.

It is anticipated that the high school cross country teams could use these trails for practices and competitive meets. The trails would also be a great resource for local trail runners, hikers and bikers. Many of which are related or support our cross country teams. I understand that the crushed limestone portion of the trail will be 1 segment of a future loop linking the Town park to the village.

Our athletes are eager to assist the Town and are willing to provide volunteer work in maintaining the trails. We assist with many projects every year around the Town such as the William Tell Play and moving books for the New Glarus Library. Both the coaching staff and athletes are overjoyed at the opportunity to once again give back to the community and have a direct influence on the cherished trail's upkeep.

Sincerely,

Dennis Haak  
Head New Glarus – Monticello Cross Country Coach

A handwritten signature in black ink that reads "Dennis Haak". The signature is written in a cursive style with a large, looped initial "D" and a long horizontal stroke at the end.

Town of  
**New Glarus**  
Community Park  
Master Plan

Town of New Glarus



# Acknowledgments

## Parks Commission

Chairman - Harry Pulliam  
Member - Rose Pertzborn  
Member - Mona Sue French  
Member - Chris Narveson  
Member - Jason Neton  
Member - Kelly Ruschman  
Member - Mark Pernitz

## Town Board

Chair - Chris Narveson  
1st Supervisor - Matt Streiff  
2nd Supervisor - Troy Pauli  
3rd Supervisor - Mark Pernitz  
4th Supervisor - Robert Elkins

## Consultant

Master Plan document and process  
created and prepared by:

Vierbicher  
999 Fourier Drive Ste. 201  
Madison, WI 53717  
608.826.0532  
www.vierbicher.com



Adopted July 10th, 2024

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# Introduction



## Background

In 2023, the Town of New Glarus 97+ acres of rural land off state Hwy 39, with the intention of converting it from agricultural use to restored prairie/oak savannah and developing Town facilities, such as a Town garage and Town Hall. Roughly 80 acres will be devoted to Community Park.

## Mission Statement

Our vision is a multi-faceted destination that stands as a testament to the delicate balance between municipal needs, cultural values, and nature conservation. Embracing diversity, our Community Park will be a hub for myriad interests, from environmental enthusiasm to advocating for leisure-trail accessibility. As we grow, so will our commitment to new municipal infrastructure, ensuring the seamless integration of necessary facilities that enhance the overall well-being of our community and elevate the park into a symbol of collaboration between environmental stewardship, community involvement, and municipal needs.

## Vision

Our vision is a multi-faceted destination that stands as a testament to the delicate balance between municipal needs, cultural values, and nature conservation. Embracing diversity, our Community Park will be a hub for myriad interests, from environmental enthusiasts to advocating for leisure-trail accessibility. As we grow, so will our commitment to new municipal infrastructure, ensuring the seamless integration of necessary facilities that enhance the overall well-being of our community and elevate the park into a symbol of collaboration between environmental stewardship, community involvement, and municipal needs.



## Goal

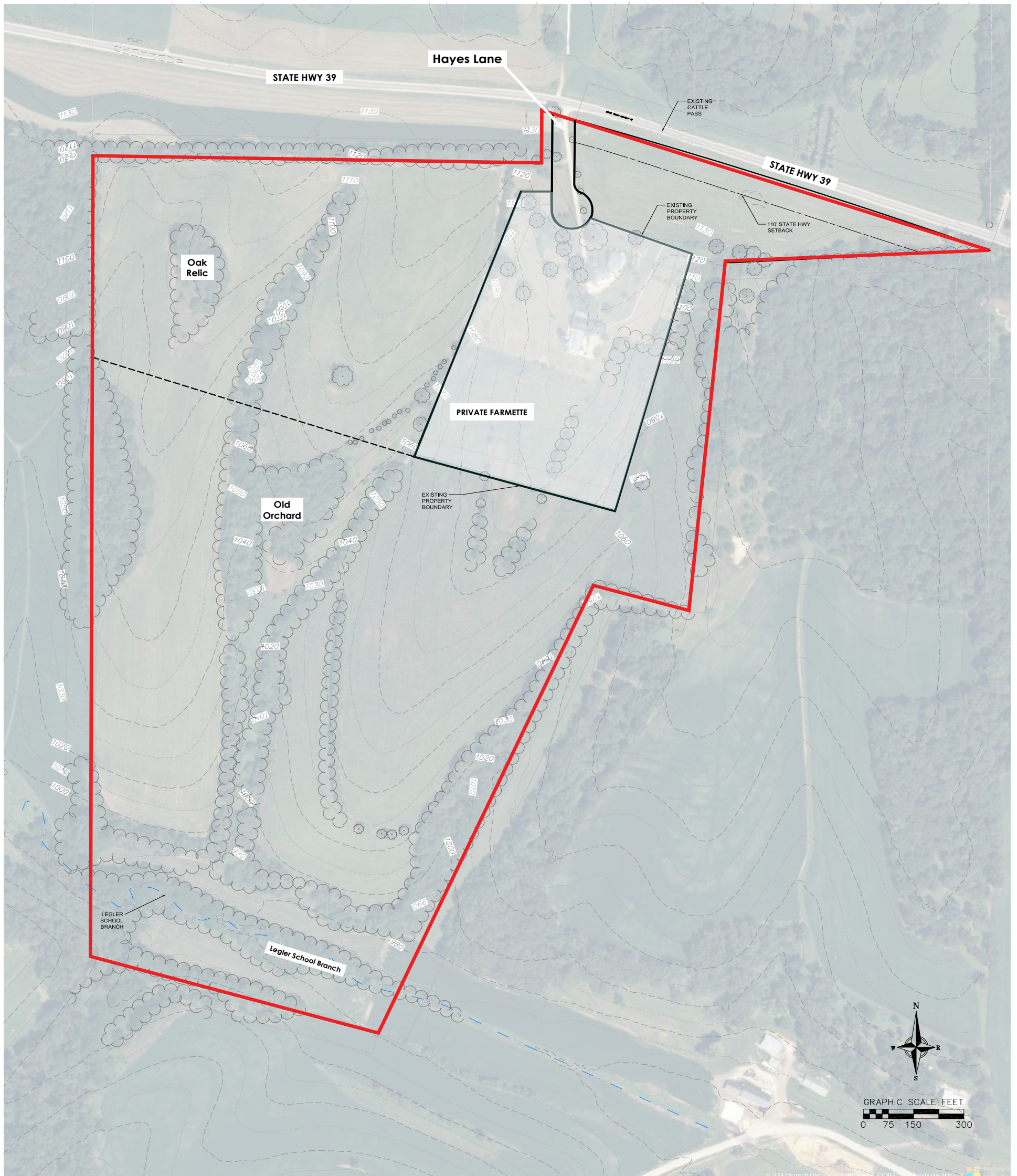
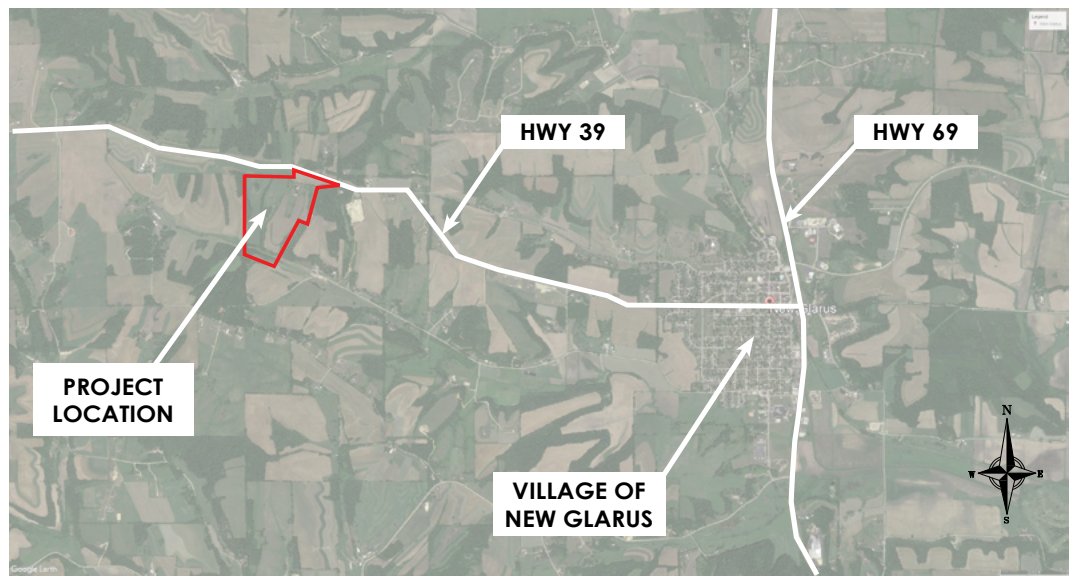
Our goal is to craft a comprehensive master plan. The master plan will serve as a blueprint, guiding thoughtful implementation of our vision. Through strategic planning, we aim to ensure the enduring success and positive impact of our mission for the benefit of the community and environment.



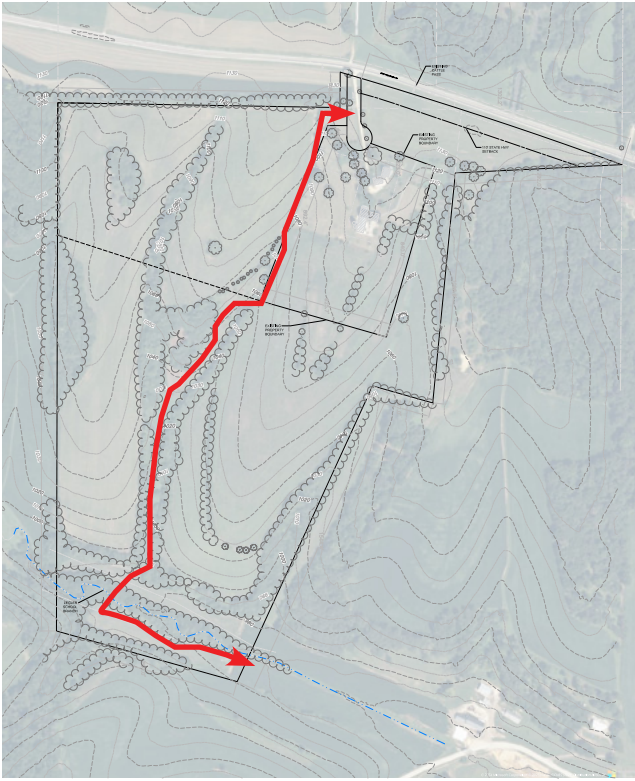
# Site Inventory

The future New Glarus Community Park is located within the Township of New Glarus. It is approximately 80 acres. The land is predominantly used for agriculture. The site has an elevation change of approximately 150 feet from State Highway 39 to Legler School Branch located at the southern end of the property.

A private farmette is situated within the northeast area of the site and is accessible from State Highway 39 via Hayes Lane.



# SWOT Analysis



EXISTING PATHS

Current uses: agriculture access and foot travel

## Strengths

- Large swaths of land ready for transition after agriculture harvest.
- High elevation for view across driftless landscape.
- Highway access from the north.
- A foot and vehicular path exists starting at the entry near Hayes Lane and traverses down through the center of the site.
- Woodland edges strongly define agriculture and areas slated for restoration.
- Many districts are defined by distinct transition areas, such as crossing Leglar School Branch or a drastic shift in topography.
- A handful of old growth oaks were found along the perimeter of the property presenting the opportunity to turn them into landmarks throughout the site.

## Weaknesses

- Intense terrain elevation changes in regards to ADA trails. A heavily engineered approach may be needed.
- Lacking distinct visual and physical boundaries.
- Entrance to municipal facilities is somewhat hidden.
- Buildings will not be very visible from the road.
- The proximity to the privately owned-farmette could be seen as a weakness as there is no fence demarking property type to build on at this time.



EXISTING NATURAL EDGES

Defined by: naturalized woodland

## Opportunities

- Trails to support running events
- Restoration of prairie/savannah/woodland
- Possible future roadway access from Leglar Valley Road
- Outdoor recreation events could be hosted at the Town Hall.
- Conservation of only a handful of Oak relics in this area make this place special.
- Drastic terrain change can make for a great work out or organized event course.
- Design trails to take advantage of views.

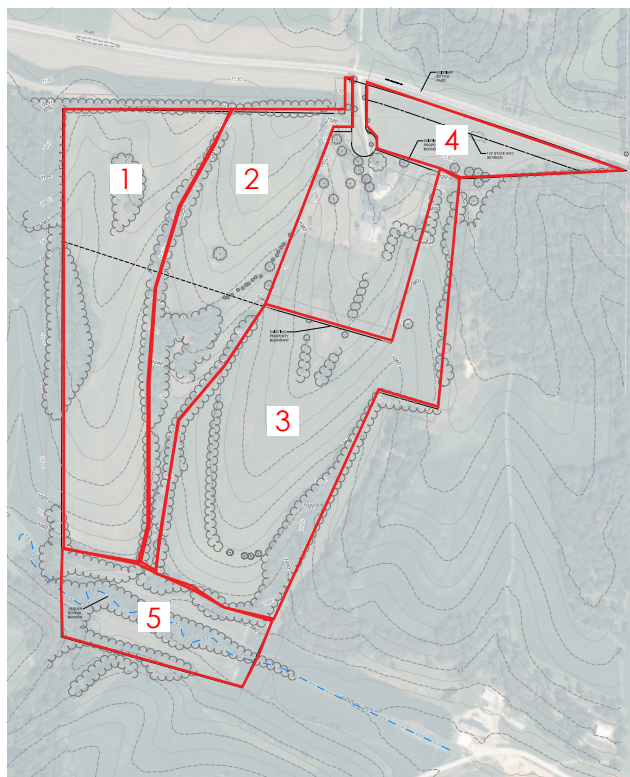
## Threats

- Lack of property boundaries
- Hunting on adjacent properties



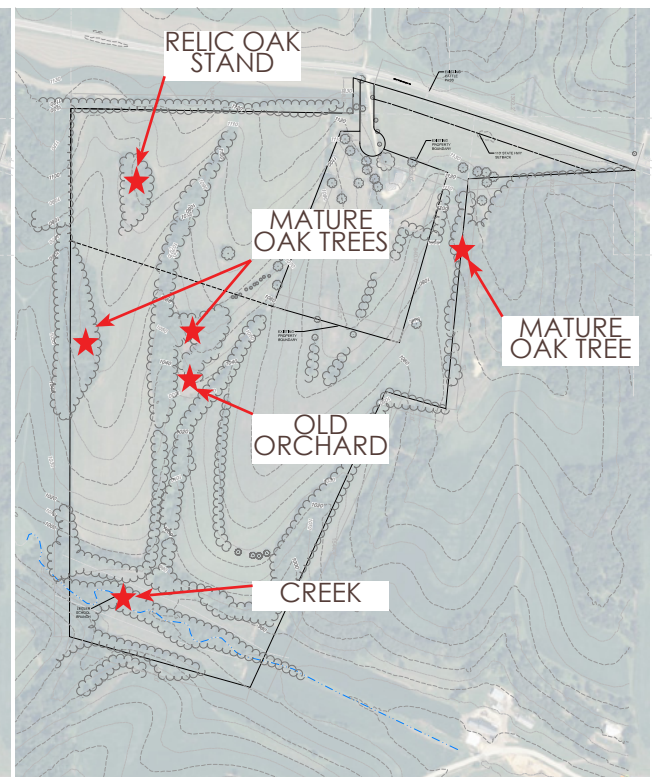
EXISTING TRANSITION POINTS

Defined by: traversing districts or landmarks



EXISTING DISTRICTS

Defined by: topography



EXISTING LANDMARKS

Defined by: natural or manmade objects

# Site Image Inventory

The site was inventoried on February 6th, 2024. The purpose of the inventory was to record images, discover key landmarks, identify barriers, understand the topography/watershed and identify suitable sites for municipal facility expansion. A highly important consideration regarding the placement of Town facilities is the proximity and relationship of public space to the private farmette. While the Parks Commission's focus is on park-related subjects, private land and its adjacency should be considered for the safety and welfare of visitors and landowners.

The site inventory resulted in a greater understanding of how the land naturally informs the variables listed above.



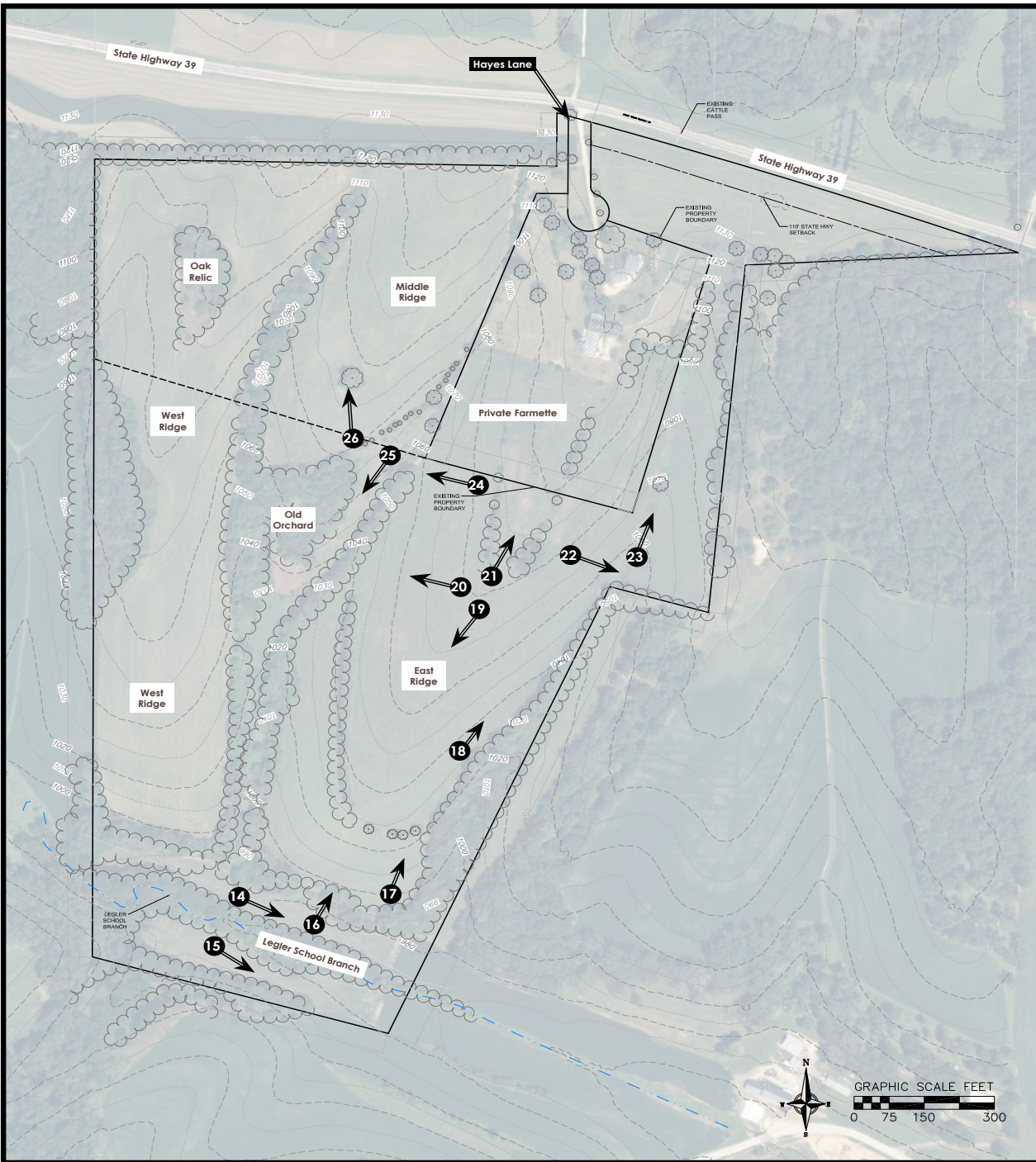
**14** NORTH OF LEGLER SCHOOL BRANCH  
VIEW EAST TOWARDS LEGLER VALLEY RD



**15** SOUTH OF LEGLER SCHOOL BRANCH  
VIEW EAST TOWARDS LEGLER VALLEY RD



**16** VIEW NORTHEAST TOWARDS EAST RIDGE



**17** VIEW ALONG SOUTHEAST PROPERTY BOUNDARY



**18** VIEW ALONG SOUTHEAST PROPERTY BOUNDARY



**19** VIEW ALONG TOP OF EAST RIDGE



**20** VIEW WEST TOWARDS OLD ORCHARD



**21** VIEW NORTH TOWARDS FARMETTE



**22** VIEW EAST ACROSS LOW AREA



**23** VIEW NORTH ALONG PROPERTY LINE



**24** VIEW WEST TOWARDS MIDDLE RIDGE



**25** VIEW SOUTH NEXT TO OLD ORCHARD AREA



**26** VIEW NORTH ALONG MIDDLE RIDGE



1 VIEW TOWARDS FARMETTE



2 VIEW WEST TO HWY 39/HAYES LANE ENTRANCE



3 VIEW SOUTH ALONG EAST EDGE OF PROPERTY



4 VIEW SOUTHEAST TOWARDS PINCH POINT



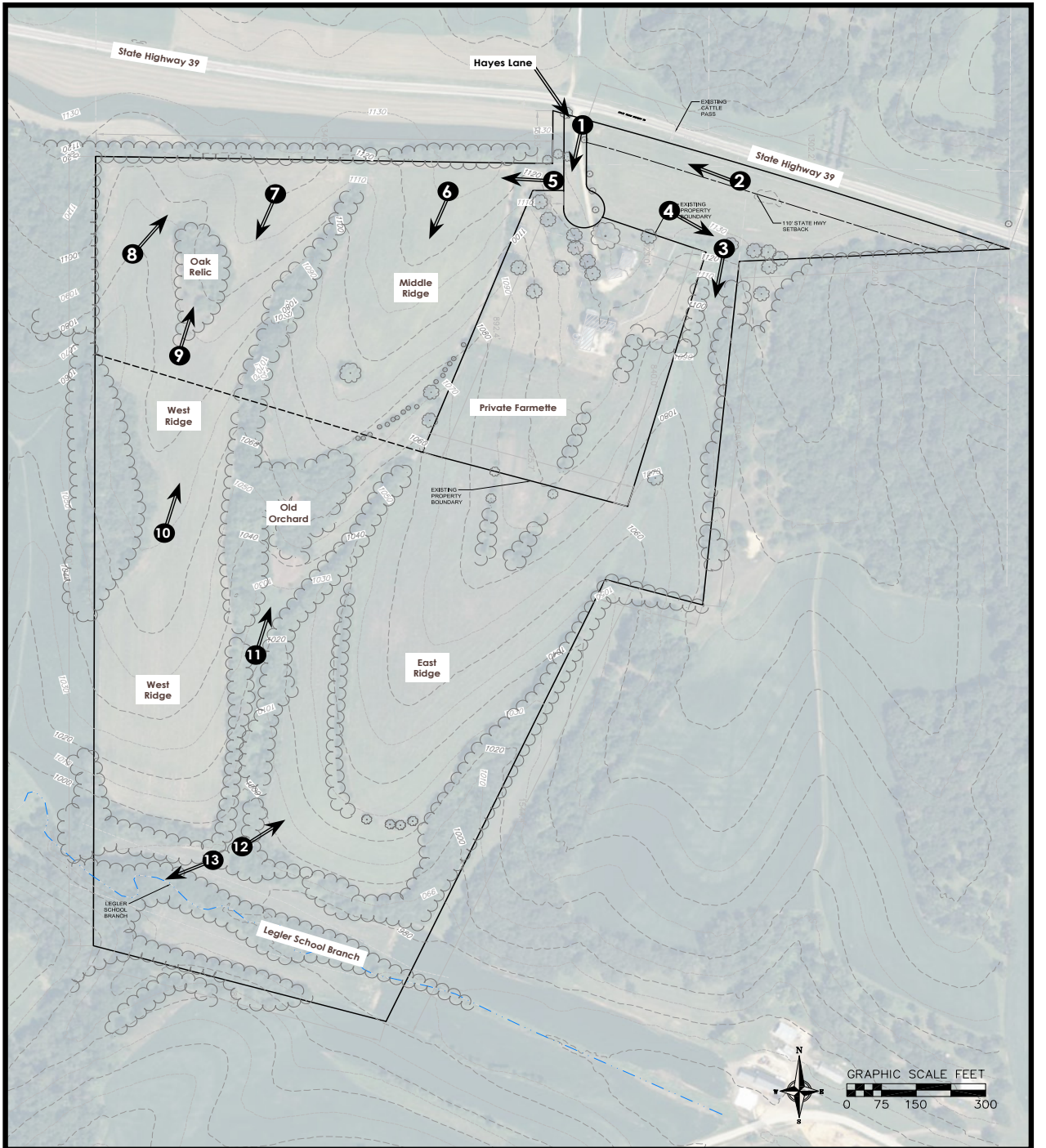
5 VIEW ALONG ROAD TO WEST SITE ACCESS



6 VIEW SOUTH ALONG MIDDLE RIDGE



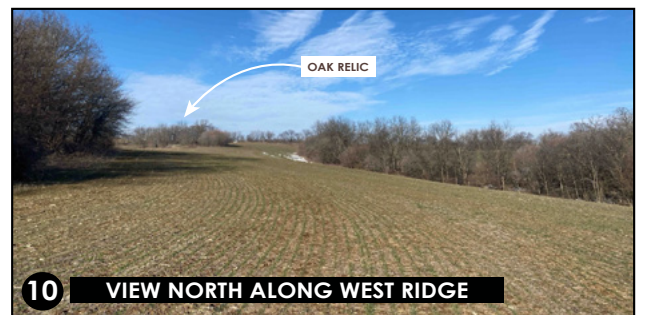
7 VIEW SOUTH ALONG WEST RIDGE



8 VIEW NORTHWEST OF OAK RELIC



9 VIEW NORTH TOWARDS OAK RELIC



10 VIEW NORTH ALONG WEST RIDGE



11 VIEW NORTH TOWARDS OLD ORCHARD



12 VIEW OF VEHICLE ACCESS TO EAST RIDGE FIELD



13 VIEW TOWARDS LEGLER SCHOOL BRANCH



# Method Introduction

## Main Focus

The Parks Commission and a few key resident stakeholders identified four areas of focus to inform the direction of park planning and programming efforts. Planning is the process of setting strategic direction through goals and objectives where as programming is the allocation of resources and support for specific events or behaviors.

The following four categories were identified as the main planning and programming efforts by the Parks Commission:

- Trails and Accessibility
- The Orchard
- General Recreation
- Restoration

## The Broader Vision

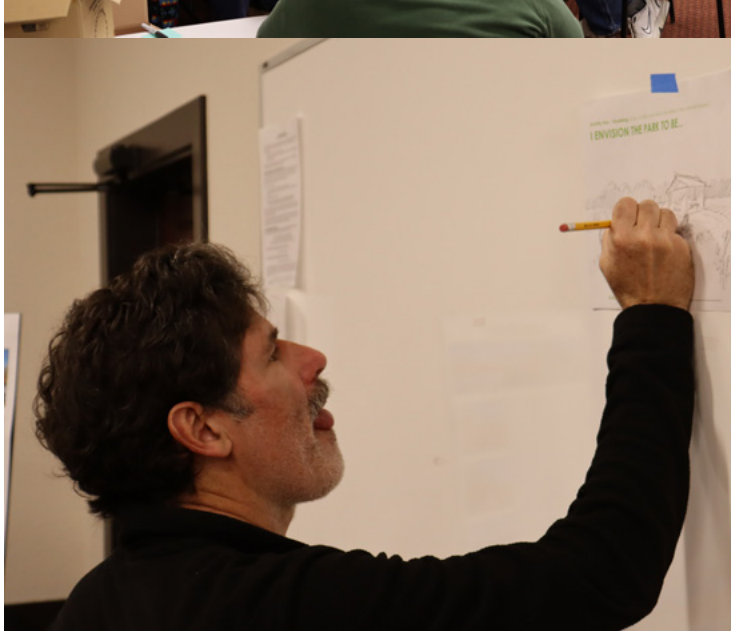
The development the Town Garage and Town Hall has been one of the largest variables under consideration throughout the master planning process. Though it is not under advisement of the Parks Commission, placement, access, use and functionality of each building has been considered by the Parks Commission and consultant throughout all planning and programming discussions.

The efforts of developing trails, community programs and restoring the agriculture land to prairie could not exist independently of the needed Town facilities.

## The People

To maximize ideas and receive input from as many area residents as possible, the Town of New Glarus sought to involved Town, Village and neighboring municipality residents.

All were welcome to participate in the online survey, community input night and attend Town meetings throughout the progression of the plan.



COMMUNITY

# Method

## Community Input Night

To accomplish the park mission, The Town of New Glarus hosted a Community Input Night on February 27th, 2024, at 5pm at the Town Hall in New Glarus. The goal of the evening was to produce as many ideas as possible for park programming. Multiple activities were organized to encourage maximum idea generation and participation.

While not all ideas were suitable for the intention of the park due to its location, those that aligned with an open space park concept, and were financially manageable, were reviewed in-depth by the Parks

Commission and the consultant over the following five months.

## Online Survey

For those unable to participate in Community Input Night, an online survey using Google Forms was published for four weeks which resulted in 79 responses from residents of the Town of New Glarus as well as neighboring municipalities.

The top three requested park features include trails, restoration and picnic areas.

## Focus Groups

Focus groups were organized to discuss specific targeted questions regarding the applicability of the most recurring and financially feasible suggested park uses by community members. Focus groups discussed the best approaches for park programming ideas as well as logistics, timelines and the relationship between implementing said programs while phasing out agriculture practices.



Focus group discussions were held on two evenings, Tuesday, March 5th, 2024 and Thursday, March 7th, 2024 at the Town Hall in New Glarus. Focus group members were as follows:

**Accessibility & Trails Group, March 5th, 6:00pm-7:30pm**

**Restoration Group, March 5th, 8:00pm-9:30pm**

**Orchard Group, March 7th, 6:00pm-7:30pm**

**Recreation Group, March 7th, 8:00pm-9:30pm**

See Appendix page 47 for focus group participants.

# Focus Group Discovery

Each group was given a maximum discussion time of 1.5 hours. Most groups went beyond a one hour discussion time.

The following are summaries of discovery made from the focus group discussions.

## Trails and Accessibility

Discussions identified three important features of the park trail system: easy to navigate for all user types, varying trail difficulties, and flexibility to host trail-dependent events/activities such as cross country.

Grass trails are ideal for running and walking, and the topography creates a physical challenge. Trail design should

consider other running trail requirements.

The majority of the trails throughout the park are to be mowed grass with the exception of specific material requirements at locations that cannot support mowed grass. A boardwalk type of trail will be implemented in chronically wet areas or over waterways and a crushed limestone or asphalt trail will be implemented for the ADA accessible trail and vehicular access. Variation of widths based on user frequency was identified as a desirable feature of the trail system.

Mountain biking and bikes in general were decided against being permitted due to the future trail materials, soil composition,

spatial constraints, desired park uses and consideration of nearby biking facilities. However, the Town is potentially pursuing a DNR grant to fund the development of the trails; such a grant may require specifics of trail use and materials.

The complex topic of ADA accessibility was heavily discussed. The ideal ADA accessible trail location was identified as a flat, looped trail made of a hard material, located in a quieter area of the park with close access to parking and restroom facilities. ADA trails will be designed during the site-design stage of the Town Hall as such specific metrics require scrutinous consideration.



Lastly, trails were discussed in relation to restoration fire breaks. The park phasing approach will consider the trail system as a framework to restoration efforts and restoration management strategies.

## Restoration

The topic of restoration proved to be highly complex with various inputs offering conflicting solutions.

A transitional approach of agriculture, to cover crop to prairie was identified as the most likely to produce a successful prairie/oak savannah restoration and use of a seed mix with a high seed diversity was decided.

Discussion of sourcing restoration seed resulted in multiple pathways, including

local seed vendors, community efforts to forage and collaborating with local prairie enthusiast groups. All strategies were deemed feasible by the Parks Commission and focus group members; Green County residents are well known for their grassroots efforts!

## The Orchard

The first grouping of orchard trees will be a gift to the Parks Commission from a local resident. Focus group discussions resulted in the strategic location of the apple orchard, use of pesticides, fundraising ideas and the need to create a volunteer structure for management purposes.

The apple orchard will be located along the southeast slope of the central ridge; near the southwest corner of the privately owned

farmette; it is believed the original land stewards planted an orchard in a nearby location to take advantage of the fresh water spring and moist soil. The southeast slope aspect is ideal for full sun exposure and protection from northerly winds.

Certain pesticides will have to be used to mitigate disease and pests from damaging fruit so it can be shared with schools, local organizations and nearby residents. Organic and natural pesticides were highly valued versus their toxic-chemical counterparts.

Discussions of fundraising resulted in the idea to sell fruit trees to residents with the intention of planting them near the

entrance area to the Town Hall.

A volunteer structure will need to be established in order to see the success of the orchard. Management tasks to consider include pesticide spraying, mowing, pruning, checking stakes, remulching, harvesting, transporting, storing and coordinating exterior help.

## General Recreation

Strong physical boundaries were identified as an important starting point to the park structure and guidelines. In locations where natural borders are lacking, creation of an edge through the use of fencing or tree design should be applied.

Private property is centered at the heart of the park. The farmette owners plan to have an operation with animals, so fencing and boundary designation is of high importance for the safety of the park visitors and the animals.

Community input night cast light on the possibility of a playground element within the park. In the General Recreation group, it was determined that this type of park setting is not necessarily in need of a playground and the expense would not be worth the minimal use. However, a naturalistic playground at low cost was discussed as being a benefit around the Town Hall area if larger family events were to be held in the future. Discussion of adult playground equipment for those with disabilities was included. With contrasting views at hand, the playground aspect of the park may be well suited to evolve after use of the property becomes more defined.

The park has large potential to support many events. The future Town Hall as an event center was extensively discussed. Facility needs to support events within the Town Hall were identified as: bathrooms, a kitchen, potable water, an outdoor patio and spacious inside space.

## Summary

Frequent reminder of the project vision, "...a multi-faceted destination that stands as a testament to the delicate balance between municipal needs, cultural values, and nature conservation", was the stepping stone path that nudged conversations to discussions and discussions into decisions.

# Future Feature Areas

The community feedback generated a handful of park ideas which fell into a niche environmental category. These ideas could be useful as features or highlights throughout the park. The following are a summary of the most feasible niche park features for future implementation. These could be located in more than one area.

## Wildlife Housing



Bird House



Rock Pile



Bee Box

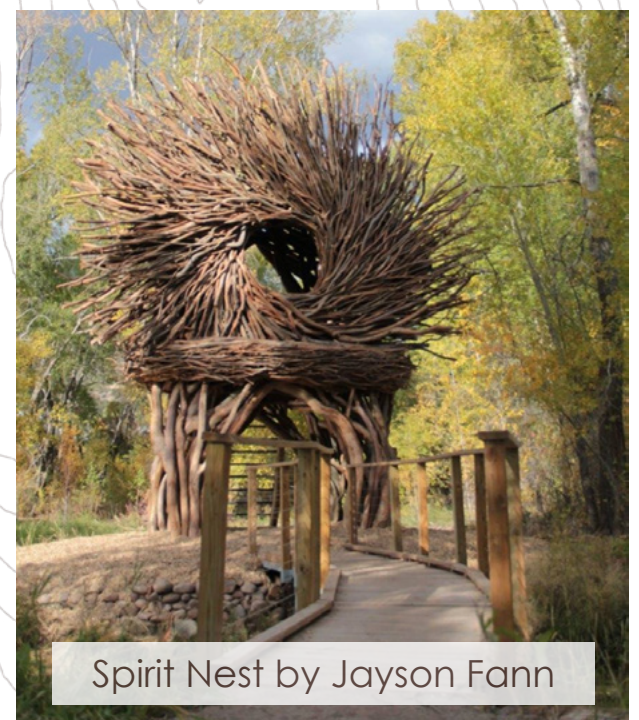
## Artistic Creations



Updraft by Mike Burns



Prairie Labyrinth by Toby Evans



Spirit Nest by Jayson Fann

## Memorial Trees



Young Oak Tree

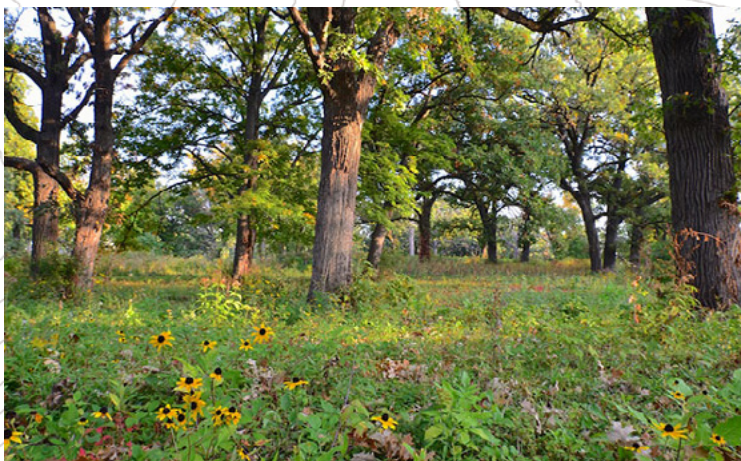


New Glarus Arbor Day 2021



Young Apple Tree

**84  
ACRES**



**WALK**

⋮

**HIKE**

⋮

**RUN**

⋮

**PLAY**

⋮

**SEE**

⋮

**LISTEN**

⋮

**HEAR**



**VISTAS**

⋮

⋮

**TRAIL  
LOOPS**

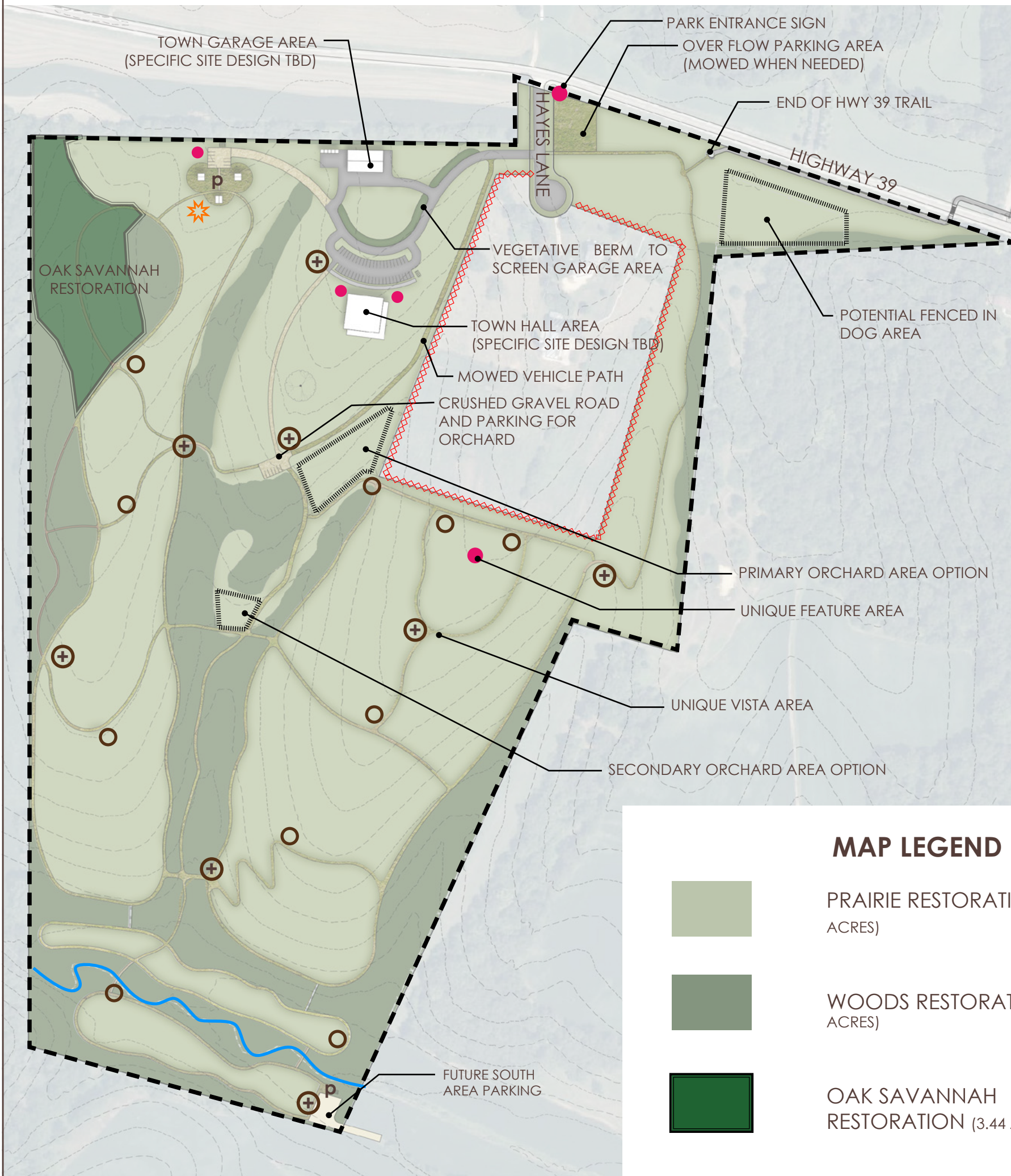
⋮

⋮









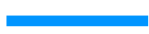

**RESTORATION**



# Master Plan - Option A



## MAP LEGEND

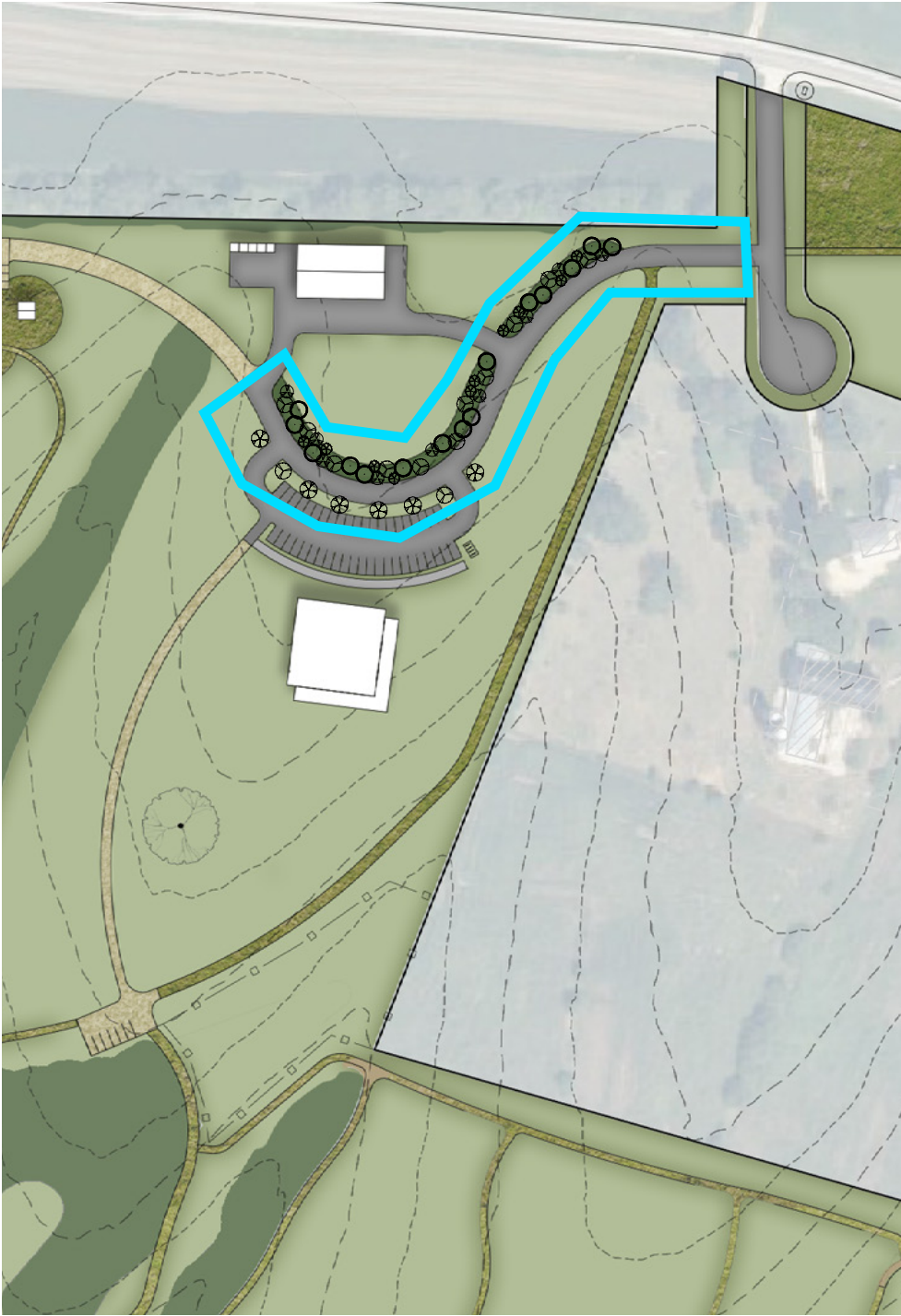
	PRAIRIE RESTORATION (42.1 ACRES)
	WOODS RESTORATION (42.8 ACRES)
	OAK SAVANNAH RESTORATION (3.44 ACRES)
	REST AREA
	REST AREA WITH EDUCATIONAL & WAY FINDING SIGNAGE
	FENCE
	ARTISTIC SCULPTURE AREA
	PICNIC AREA
	STRONG PHYSICAL BOUNDARY
	LEGLER SCHOOL BRANCH
	NATURAL PLAY AREA

**Master Plan Option A** offers a close relationship between the future Town garage and Town Hall. With facilities at the center of the park, the middle ridge acts as a hub. A vegetated berm is strategically placed along the north edge of the entry roadway to screen the Town garage from the privately owned farmette.

A crushed gravel road leads to a parking lot on the west ridge which supports picnic gathering spaces and a hiking trailhead. Alternatively, trails can be accessed by parking at the Town Hall. Future parking near the Legler School Branch is desired. Overflow parking for large events is located at the corner of Hayes Lane and Hwy 39.

The trail system hosts a variety of difficulties. ADA accessible trails will be designed during the site design stage of the Town Hall, as their proximity to parking and restroom facilities is of importance.

# A Sense of Place



The transition of land from agriculture to municipal and communal park use provides an opportunity to create a unique identity. The layout of the road to the Town Hall will impact visitors' impression of it and the park. Due to the location and proximity of the Town garage to the entrance, a vegetated berm along the roadway is suggested to provide visual screening.

The planting palette of the vegetative berm should reflect the values of the prairie and woodland restoration efforts. Acorns from oak trees on-site could be collected and grown with the intention of using them on the berm. Similarly, shrubs and understory plant communities should be selected to reflect the restored landscape.

Additionally, artistic sculptures or other objects could be incorporated into the general landscape, as well as the berm, as a way to showcase Town values and niche characteristics.

Overall, placement of vegetation should enhance visitors' experience while distracting from unwanted sights.



Tree Lined Roadway



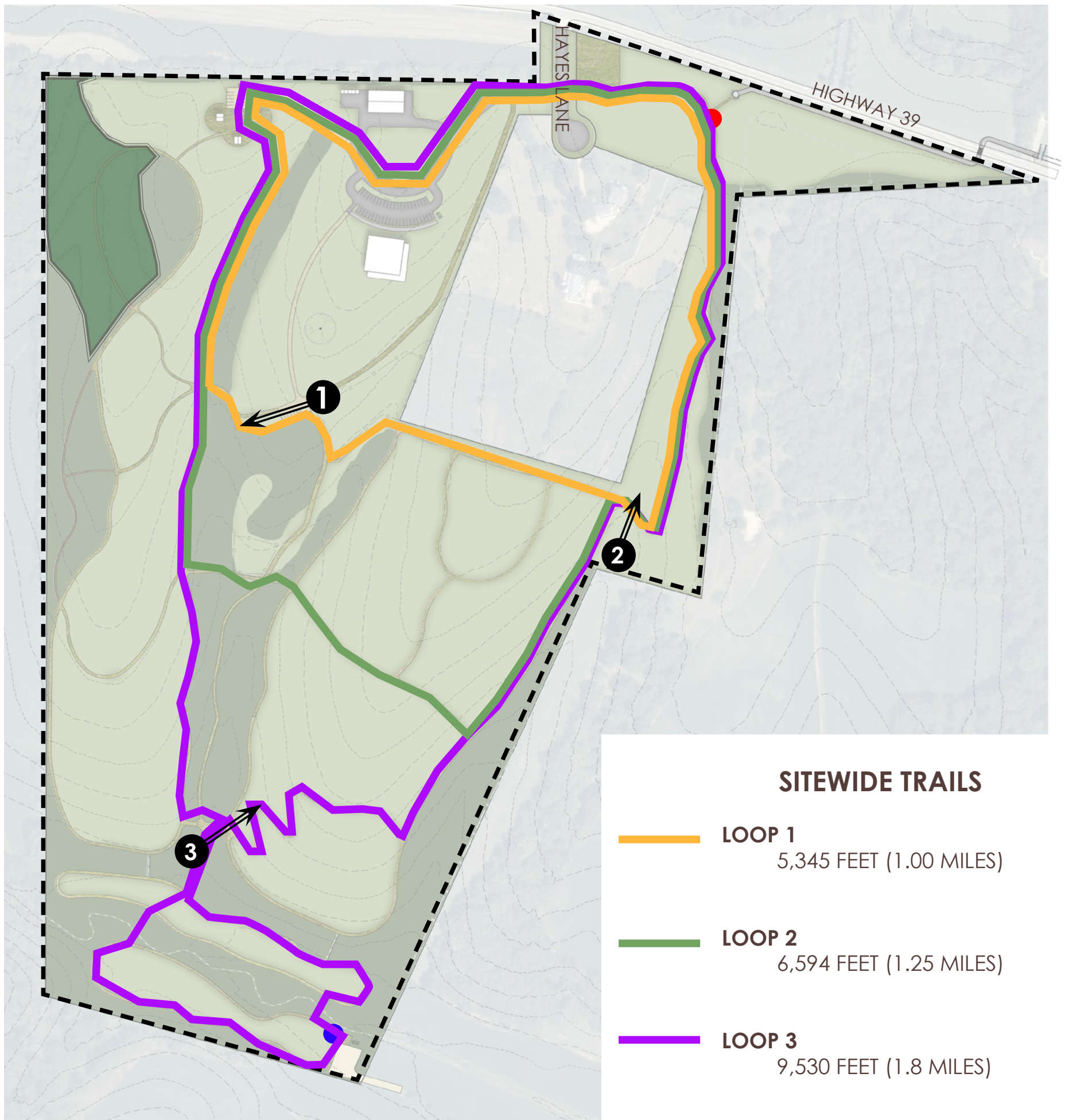
Freshly Planted Roadway Berm



Friends of Pope Farm Conservancy  
Pope Farm Curved Road Design  
Middleton, WI



# Sitewide Trails



## SITEWIDE TRAILS

- **LOOP 1**  
5,345 FEET (1.00 MILES)
- **LOOP 2**  
6,594 FEET (1.25 MILES)
- **LOOP 3**  
9,530 FEET (1.8 MILES)

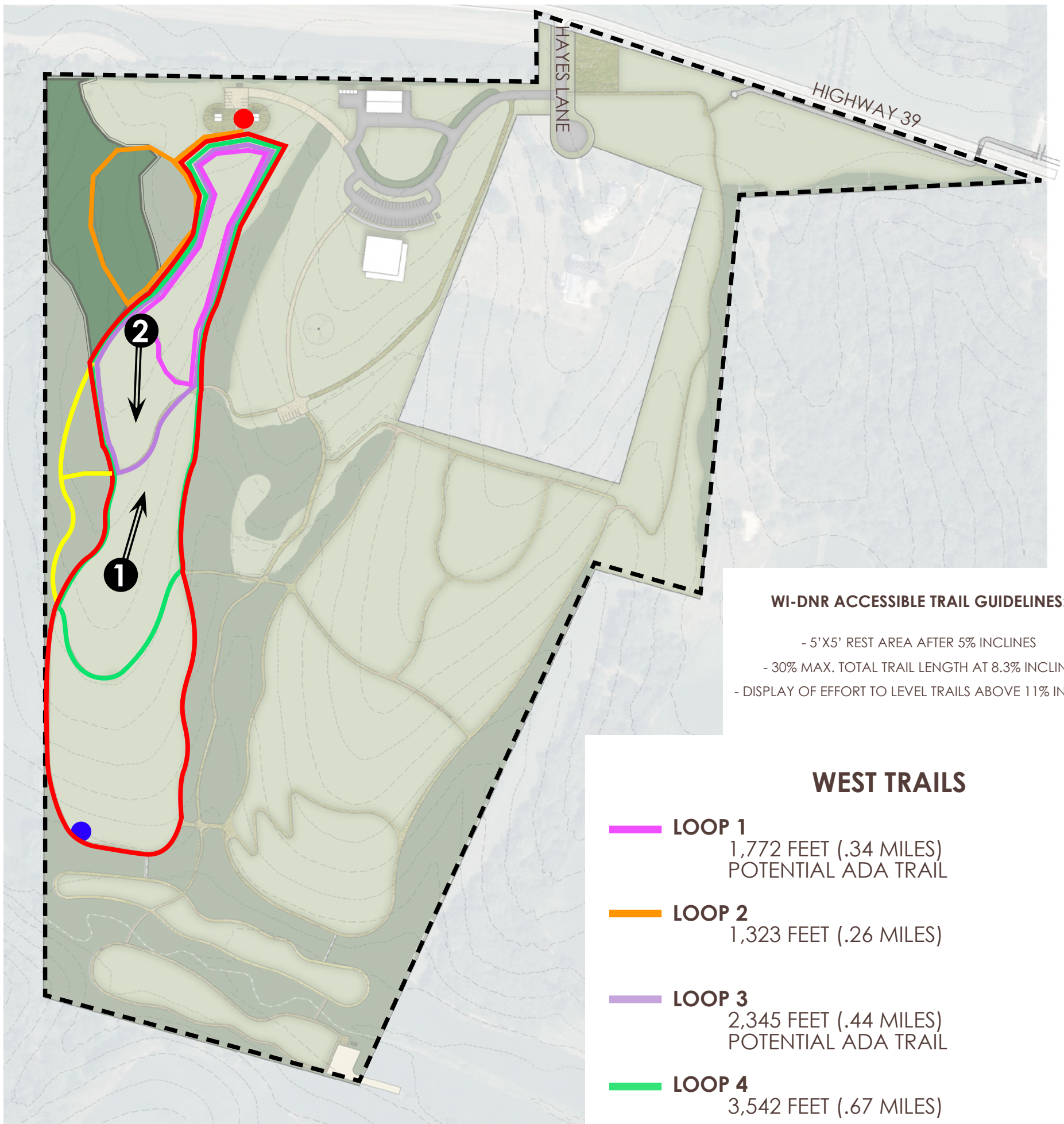
● HIGH: 1,138 FT

● LOW: 974 FT



0' 75' 150' 300' Feet

# West Ridge Trails



### WI-DNR ACCESSIBLE TRAIL GUIDELINES:

- 5'X5' REST AREA AFTER 5% INCLINES
- 30% MAX. TOTAL TRAIL LENGTH AT 8.3% INCLINE
- DISPLAY OF EFFORT TO LEVEL TRAILS ABOVE 11% INCLINE

### WEST TRAILS

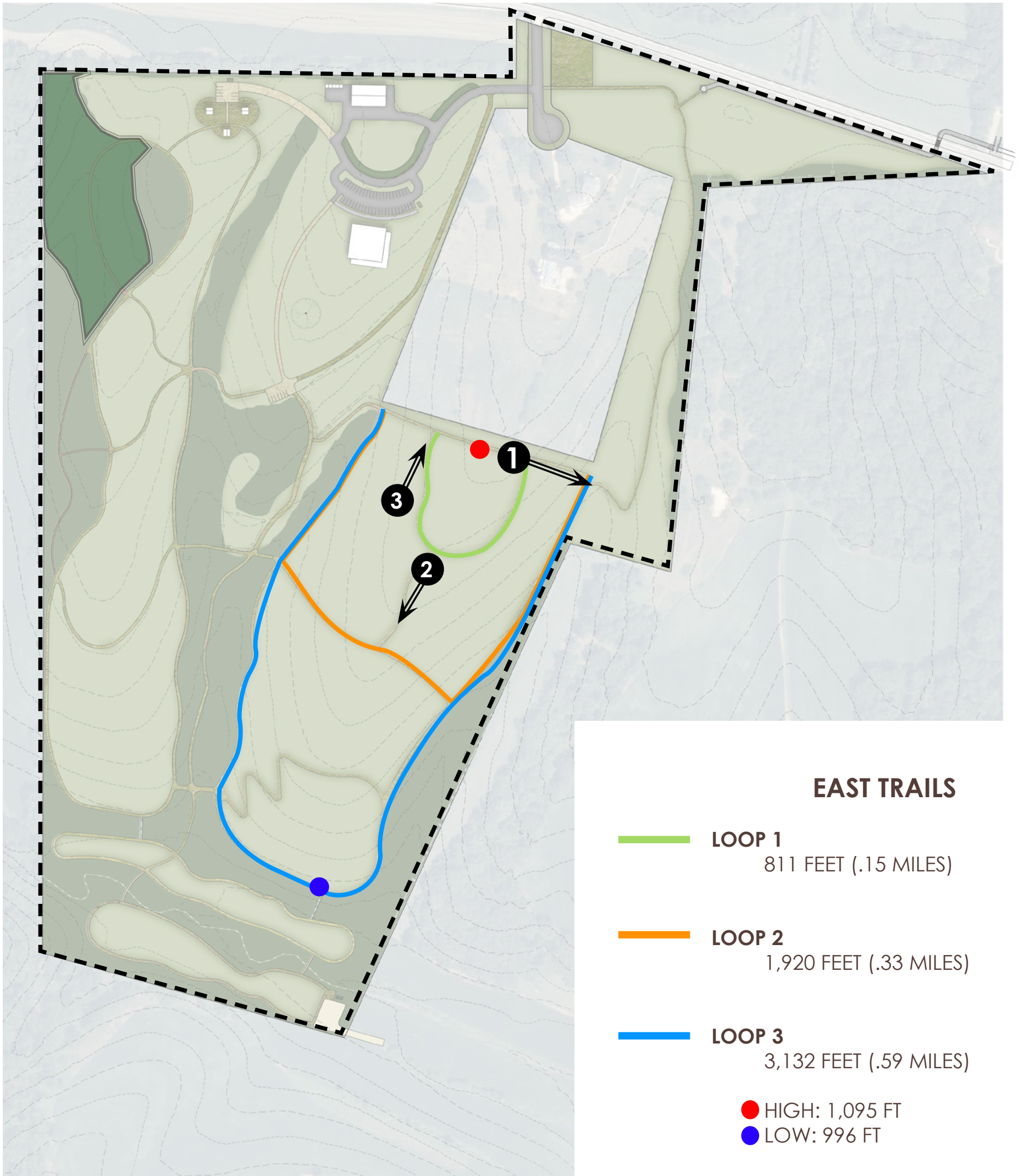
- LOOP 1**  
1,772 FEET (.34 MILES)  
POTENTIAL ADA TRAIL
  - LOOP 2**  
1,323 FEET (.26 MILES)
  - LOOP 3**  
2,345 FEET (.44 MILES)  
POTENTIAL ADA TRAIL
  - LOOP 4**  
3,542 FEET (.67 MILES)
  - LOOP 5**  
4,594 FEET (.87 MILES)
  - WOODS SEGMENTS**  
893 FEET TOTAL (.17 MILES)  
(2'-4' WIDE)
- HIGH: 1,121 FT  
● LOW: 998 FT

### TRAIL WIDTHS

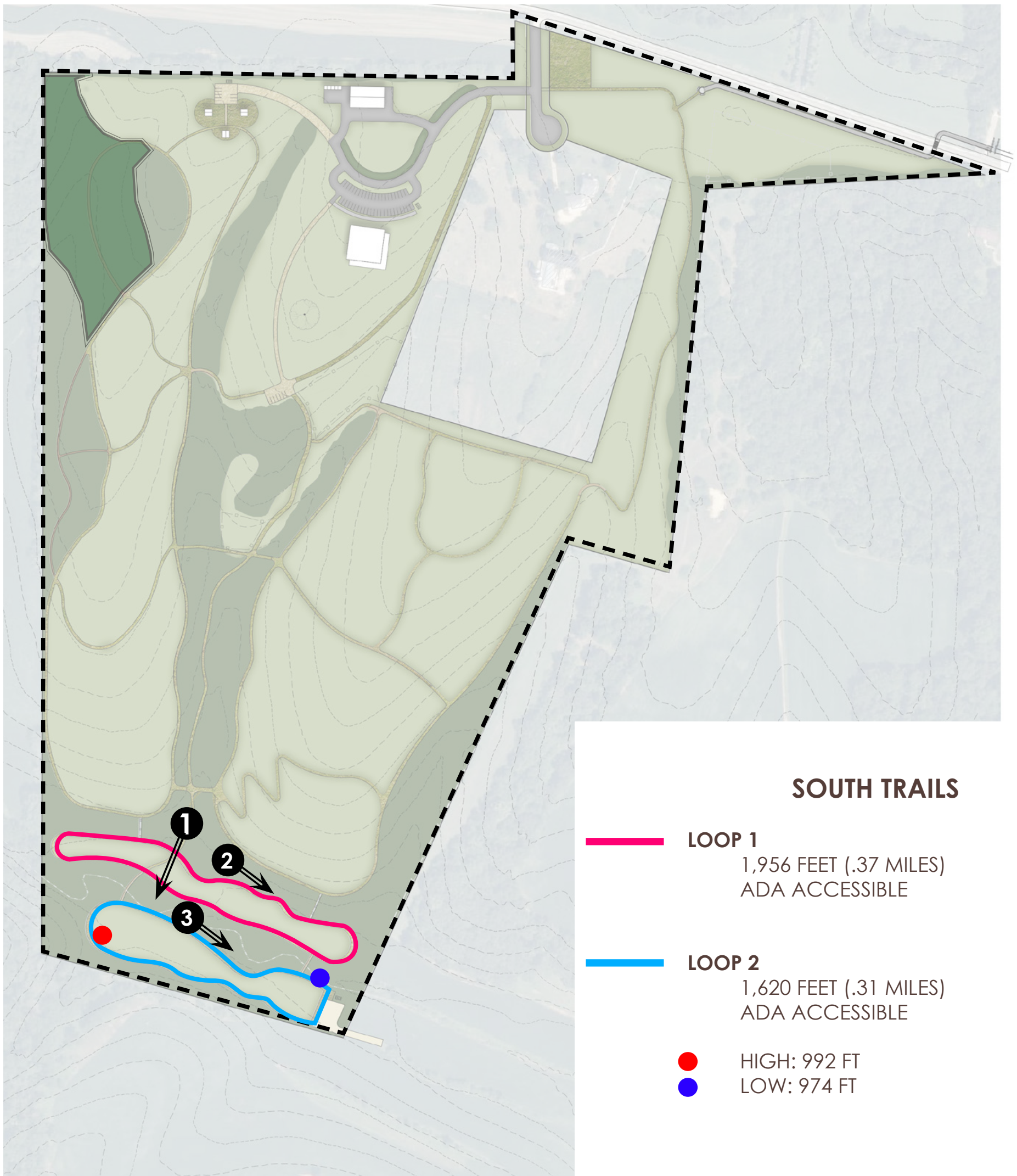
- HEAVY PEDESTRIAN ACTIVITY - 8' WIDE
- MEDIUM PEDESTRIAN ACTIVITY - 6' WIDE
- LOW PEDESTRIAN ACTIVITY - 2'-4' WIDE



# East Ridge Trails

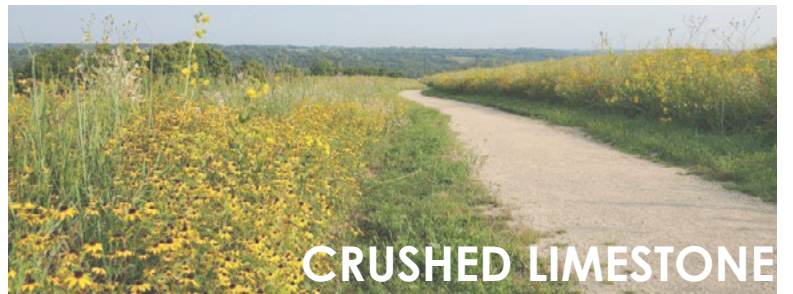


# South Ridge Trails



0' 75' 150' 300' Feet

# Path Types



## PATH TYPES

-  PAVED
-  MOWED
-  WATER TOLERANT
-  TIMBER STAIRWAY
-  CRUSHED LIMESTONE
-  WOODLAND
-  LONG-TERM AGRICULTURE ACCESS

0' 75' 150' 300' Feet

# Phasing Zones



ZONES CAN BE IMPLEMENTED IN ANY ORDER.

CONCEPT PLAN #3 OPTION A ENCOURAGES ZONE B TO BE EXECUTED FIRST.

## ZONE FEATURES

### ZONE A

- GRAVEL PARKING LOT
- PARK INFORMATION
- BIKE RACKS
- PICNIC SHELTER/AREA
- PRAIRIE/SAVANNAH RESTORATION
- WOODLAND RESTORATION

### ZONE B

- TOWN GARAGE
- TOWN HALL & PARKING LOT
- PARK INFORMATION
- ORCHARD
- SPRING WATER SWALE
- FARMING/MAINTENANCE ROAD ACCESS

### ZONE C

- PRAIRIE/SAVANNAH RESTORATION
- WOODLAND RESTORATION
- SUNSET VISTA & UNIQUE FEATURE AREA

### ZONE D

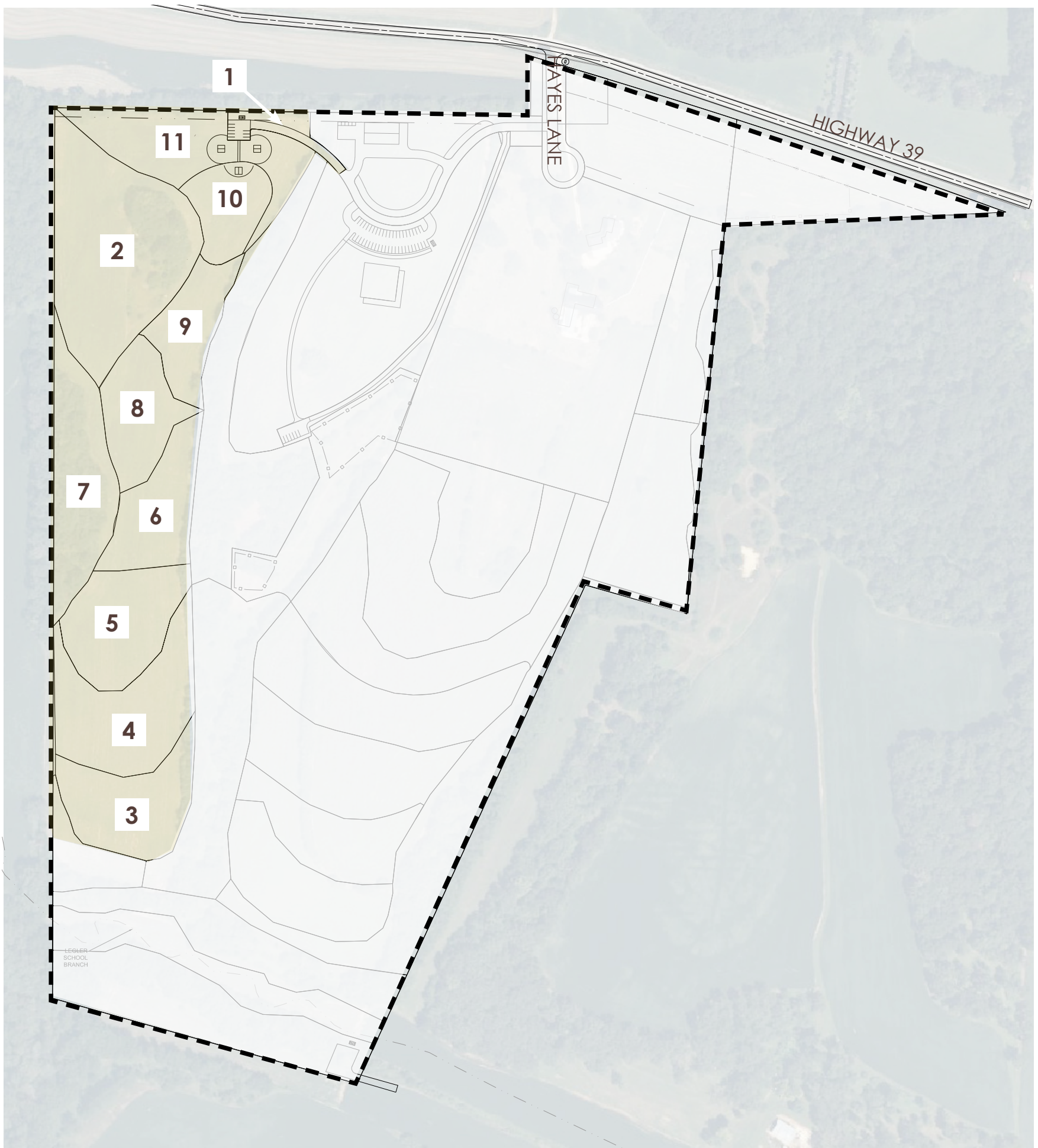
- PARK ENTRANCE
- PICNIC AREA
- HWY 39 TRAIL EXPANSION
- OVER FLOW EVENT PARKING
- PRAIRIE/SAVANNAH RESTORATION
- WOODLAND RESTORATION
- POSSIBLE DOG AREA

### ZONE E

- LEGLER SCHOOL BRANCH
- RIPARIAN AREA
- PARKING LOT
- PICNIC SHELTER/AREAS
- ADA TRAILS

0' 75' 150' 300' Feet

# Phasing - Zone A



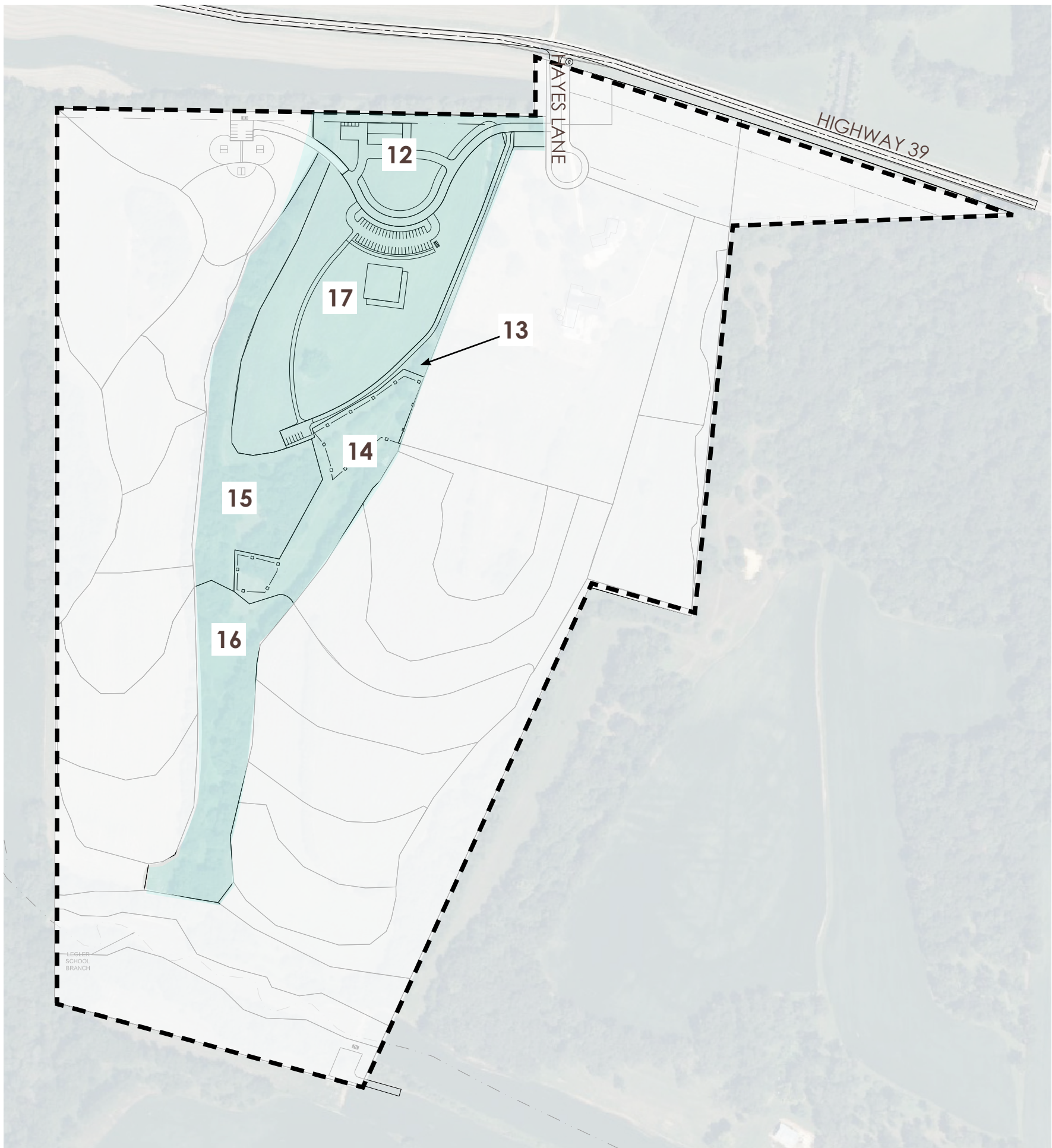
Restoration Areas	Area Acres	Year	Constructed Features per Year per Area														
			Trail Construction (Feet)						Restoration (Acres)			Picnic Areas	Dog Park	Orchard	Play Area	General Amenity	
			Paved	Mowed	Limestone	Woodland (Dirt)	Boardwalk	Timber Stairs	Amenity	Cover Crop Seed	Rest. Seed	Woodland	(Each)	(Sq. Ft.)	(Acres)	(Each)	(Each)
<b>Zone A</b>	21.90		0	5749	0	1395	0	0	2	19	22	7	3	0	0	1	1
Area 1	0.45	Year 1								0.45							Rd / Parking Lot
Area 2	4.55	Year 1								4.55							
		Year 2				556				4.55	4.55	4.55					
Area 3	2.01	Year 2		904						2.01							
		Year 3								2.01							
Area 4	2.63	Year 3		760						2.63							
		Year 4								2.63							
Area 5	2.05	Year 4		646						2.05							
		Year 5						1		2.05							
Area 6	1.63	Year 5		667						1.63							
		Year 6								1.63							
Area 7	2.31	Year 6								2.31							
		Year 7				839				2.31	2.31						
Area 8	1.53	Year 7		950						1.53							
		Year 8						1		1.53	1.53						
Area 9	1.31	Year 8		1027						1.31							
		Year 9								1.31	1.31						
Area 10	1.13	Year 9		730						1.13							
		Year 10								1.13	1.13	1					
Area 11	2.30	Year 10		65						2.30			2				
		Year 11								2.30	2.30				1		



ZONE A  
PRELIMINARY TOTAL COST  
(SEE APPENDIX PAGE 48-49)

**\$137,400**

# Phasing - Zone B



Restoration Areas	Area Acres	Year	Constructed Features per Year per Area														
			Trail Construction (Feet)							Restoration (Acres)			Picnic Areas	Dog Park	Orchard	Play Area	General Amenity
			Paved	Mowed	Limestone	Woodland (Dirt)	Boardwalk	Timber Stairs	Amenity	Cover Crop Seed	Rest. Seed	Woodland	(Each)	(Sq. Ft.)	(Acres)	(Each)	(Each)
<b>Zone B</b>	20.43		400	3057	557	0	0	0	2	0	20	10	0	0	1.5	0	2
Area 12	2.66	Year 1									2.66						
Area 13	0.74	Year 2		1083							0.74						Mowed Road
		Year 2						1									
Area 14	2.65	Year 1		762						1	2.65						
		Year 2									2.65				1.5		
		Year 3															
Area 15	3.96	Year 5									3.96	3.96					
		Year 6									3.43	3.43					
Area 16	3.43	Year 6		1212							3.43	3.43					
		Year 7															
Area 17	6.99	Year 7	400		557						6.99						

ZONE B  
PRELIMINARY TOTAL COST  
(SEE APPENDIX PAGE 48-49)

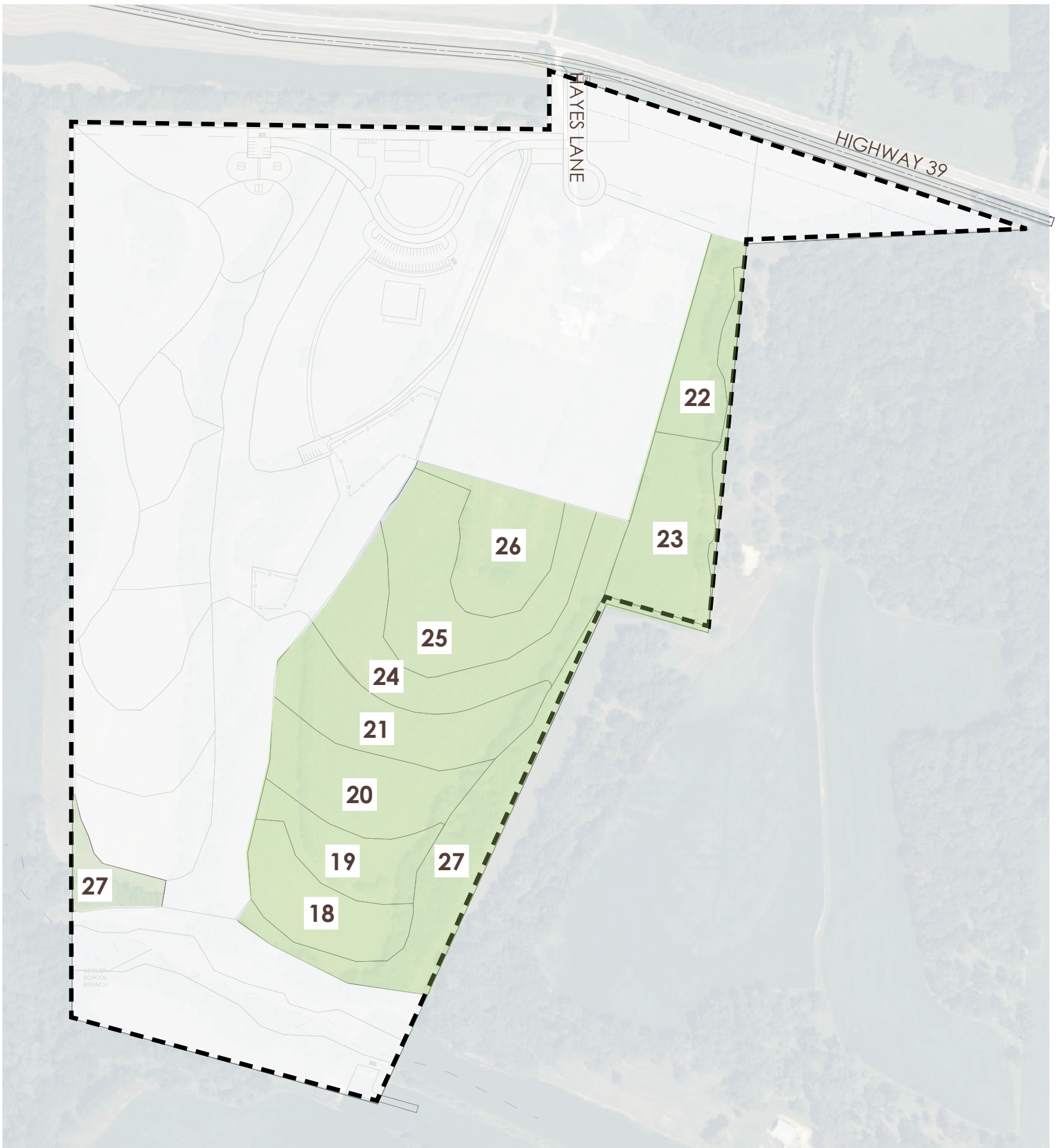
**\$107,800**

\*Does not include cost of town hall or garage





# Phasing - Zone C



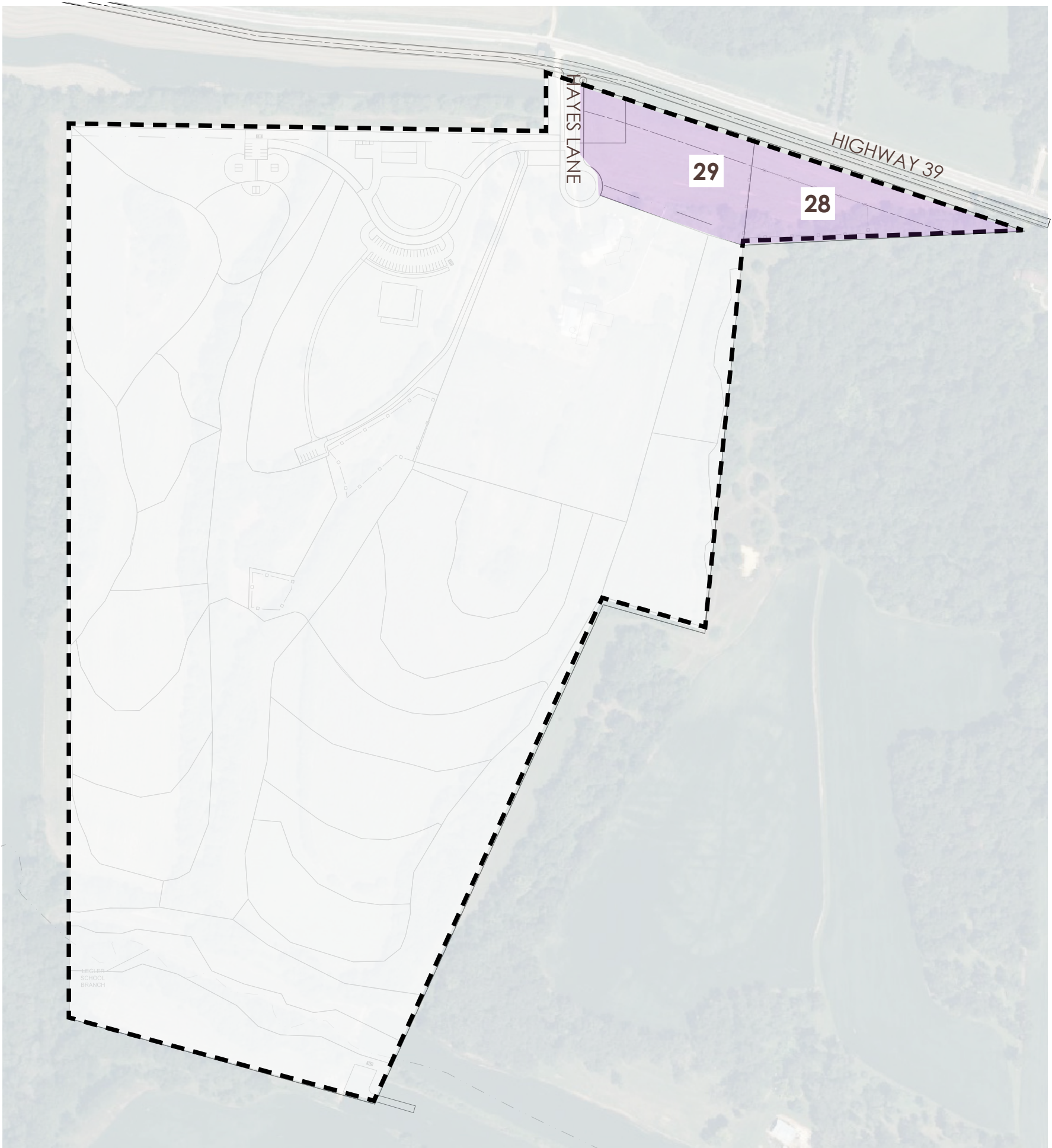
Restoration Areas	Area Acres	Year	Constructed Features per Year per Area														
			Trail Construction (Feet)							Restoration (Acres)			Picnic Areas	Dog Park	Orchard	Play Area	General Amenity
			Paved	Mowed	Limestone	Woodland (Dirt)	Boardwalk	Timber Stairs	Amenity	Cover Crop Seed	Rest. Seed	Woodland	(Each)	(Sq. Ft.)	(Acres)	(Each)	(Each)
<b>Zone C</b>	27.41		0	6520	0	0	150	20	1	23	28	4	0	0	0	0	1
Area 18	2.10	Year 1		820						2.10							
		Year 2							1	2.10							
Area 19	1.75	Year 2		750						1.75							
		Year 3								1.75							
Area 20	2.74	Year 3		439						2.74							
		Year 4								2.74							
Area 21	2.98	Year 4		1377						2.98							
		Year 5								2.98							
Area 22	1.67	Year 5		462						1.67							
		Year 6								1.67							
Area 23	2.68	Year 6		449						2.68							
		Year 7					150			2.68							
Area 24	3.45	Year 7		766						3.45							
		Year 8								3.45							
Area 25	3.81	Year 8		1024						3.81							
		Year 9								3.81							
Area 26	2.19	Year 9		433						2.19							
		Year 10								2.19							Unique Feature
Area 27	4.04	Year 10						20		4.86	4.04						

0' 75' 150' 300' Feet

ZONE C  
PRELIMINARY TOTAL COST  
(SEE APPENDIX PAGE 48-49)

**\$135,200**

# Phasing - Zone D



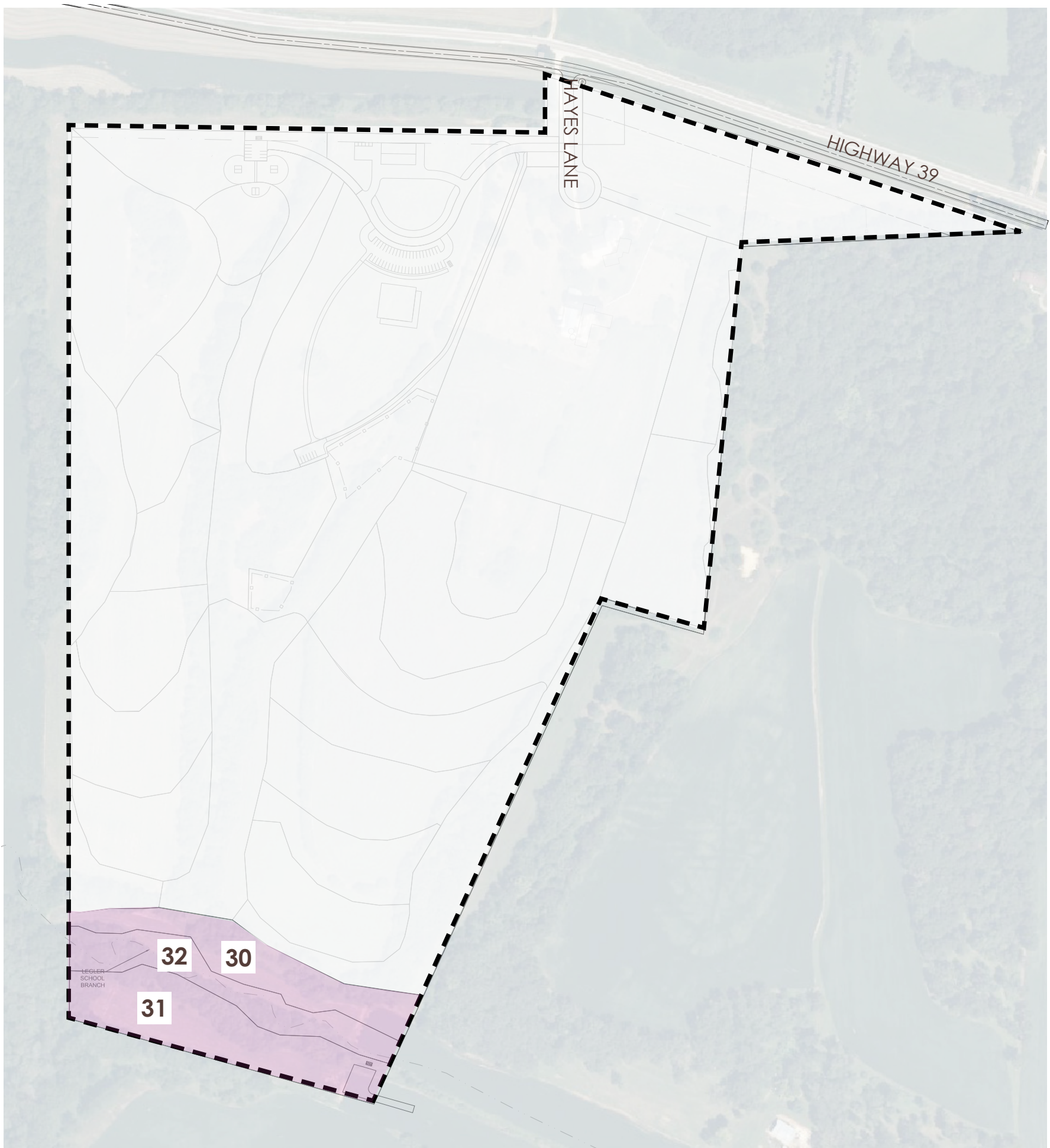
Restoration Areas	Area Acres	Year	Constructed Features per Year per Area														
			Trail Construction (Feet)							Restoration (Acres)			Picnic Areas	Dog Park	Orchard	Play Area	General Amenity
			Paved	Mowed	Limestone	Woodland (Dirt)	Boardwalk	Timber Stairs	Amenity	Cover Crop Seed	Rest. Seed	Woodland	(Each)	(Sq. Ft.)	(Acres)	(Each)	(Each)
<b>Zone D</b>	5.95		0	1114	100	0	0	0	0	6	6	0	0	43560	0	0	1
Area 28	2.77																
		Year 1								2.77							
		Year 2		600							2.77			43560			
Area 29	3.18																
		Year 1								3.18							
		Year 2		514	100						3.18						
		Year 3															Entrance Sign

ZONE D  
PRELIMINARY TOTAL COST  
(SEE APPENDIX PAGE 48-49)

**\$63,700**



# Phasing - Zone E



Restoration Areas	Area Acres	Year	Constructed Features per Year per Area														
			Trail Construction (Feet)						Restoration (Acres)			Picnic Areas	Dog Park	Orchard	Play Area	General Amenity	
			Paved	Mowed	Limestone	Woodland (Dirt)	Boardwalk	Timber Stairs	Amenity	Cover Crop Seed	Rest. Seed	Woodland	(Each)	(Sq. Ft.)	(Acres)	(Each)	(Each)
<b>Zone E</b>	7.57		0	3576	0	0	30	0	0	0	6	3	1	0	0	0	0
Area 30	2.31	Year 2		1956							2.31						
Area 31	3.25	Year 1										1.18					
		Year 2		1620							2.07		1				Parking Lot
Area 32	2.01	Year 1										2.01					
		Year 2					30				2.01						

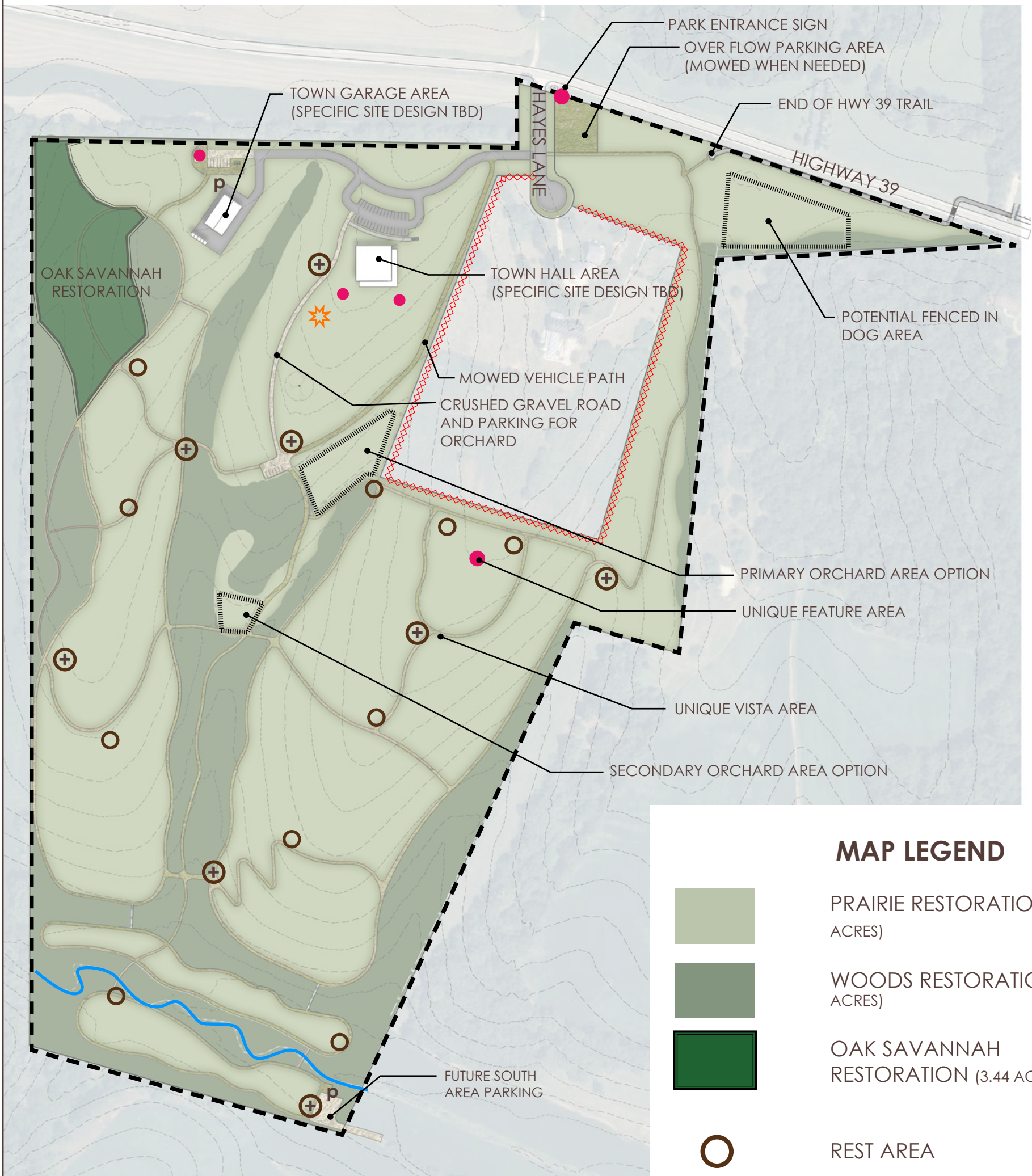
ZONE E  
PRELIMINARY TOTAL COST (\*SEE PG 18)  
(SEE APPENDIX PAGE 48-49)



**\$46,900**

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# Master Plan - Option B



## MAP LEGEND

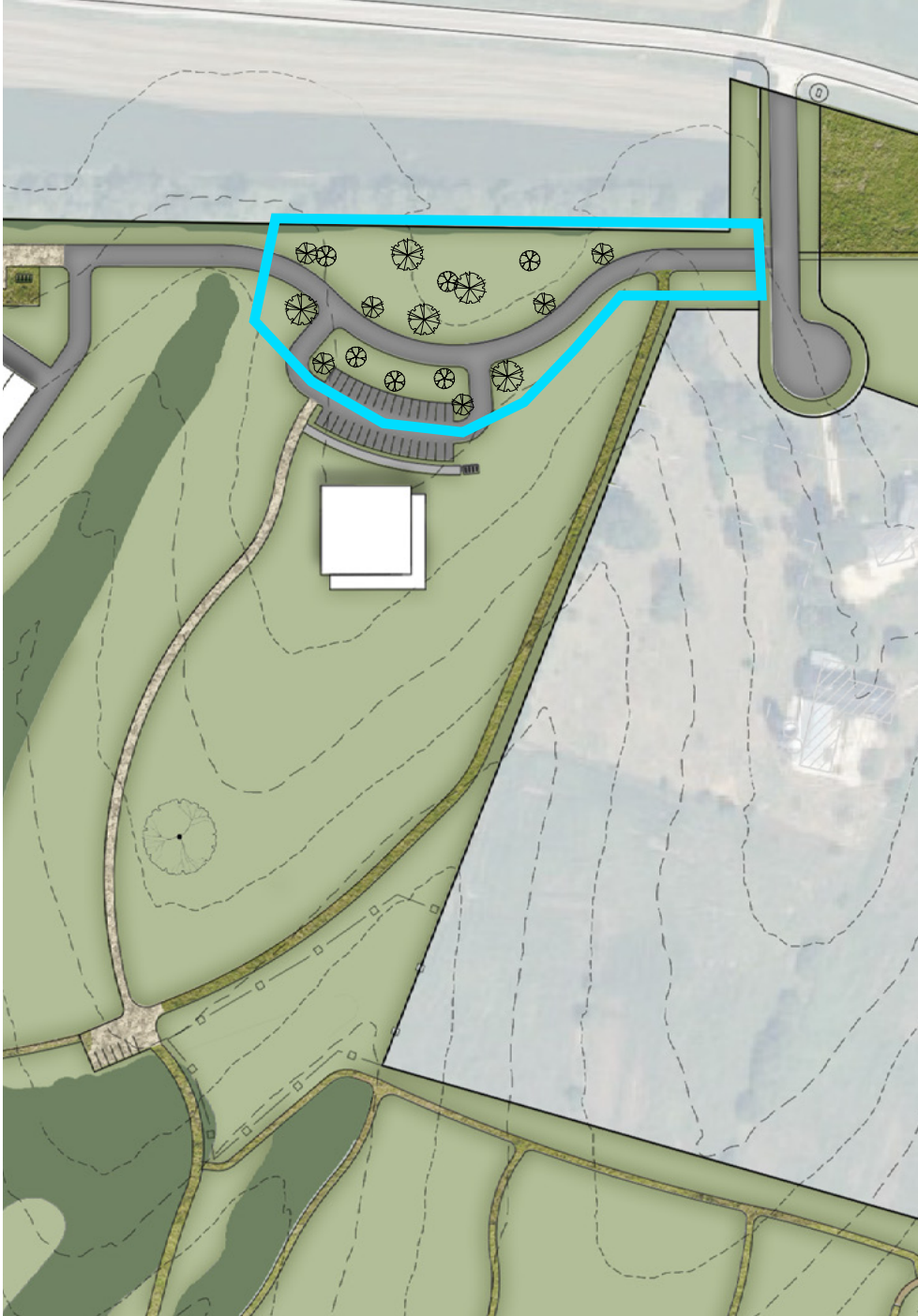
-  PRAIRIE RESTORATION (42.1 ACRES)
-  WOODS RESTORATION (42.8 ACRES)
-  OAK SAVANNAH RESTORATION (3.44 ACRES)
-  REST AREA
-  REST AREA WITH EDUCATIONAL & WAY FINDING SIGNAGE
-  FENCE
-  ARTISTIC SCULPTURE AREA
-  PICNIC AREA
-  STRONG PHYSICAL BOUNDARY
-  LEGLER SCHOOL BRANCH
-  NATURAL PLAY AREA

**Master Plan Option B** offers a separation of use regarding future Town facilities. Separately located facilities offer the benefit of less traffic and coordination planning when events are held at the Town hall. Additionally, more space is available for a network of nearby ADA trails as their proximity to parking and restroom facilities is of importance.

A crushed gravel road leads to a parking lot on the west ridge which supports picnic gathering spaces and a hiking trailhead. Alternatively, trails can be accessed by parking at the Town Hall. Future parking near the Legler School Branch is desired. Overflow parking for large events is located at the corner of Hayes Lane and Hwy 39.

The visibility of the Town garage from the privately owned farmette becomes close to none.

# A Sense of Place

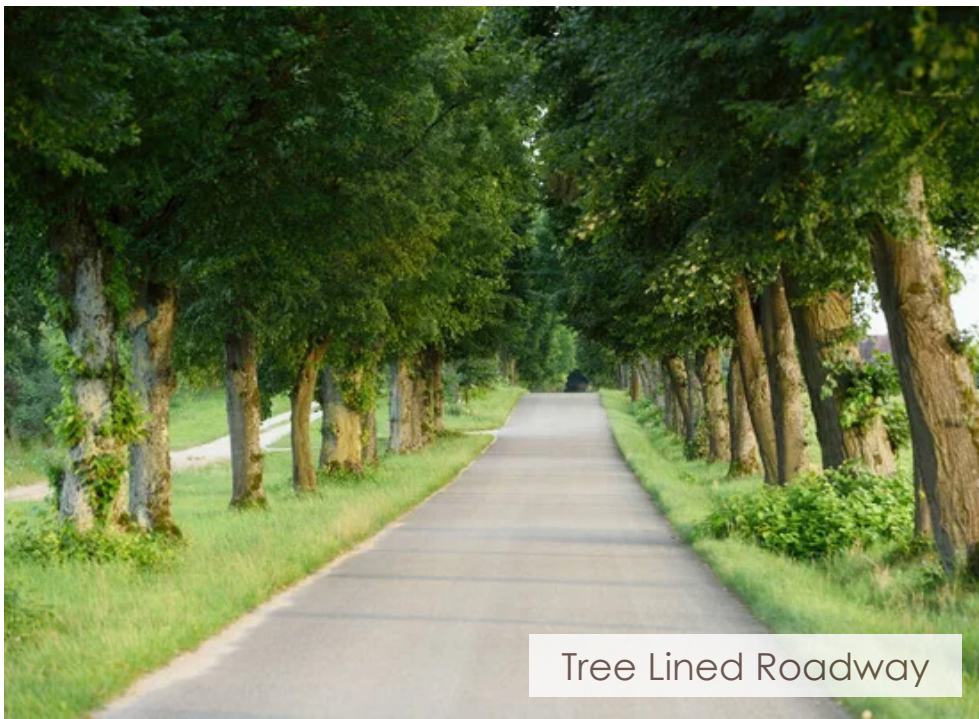


The transition of land from agriculture to municipal and communal park use provides an opportunity to create a unique identity. The layout of the road to the Town Hall will impact visitors' impression of it and the park. A sweeping view of restored prairie and ridges along the horizon will greet visitors and guests as they approach the Town Hall.

Entrance plantings should reflect the values of the prairie and woodland restoration efforts. Acorns from oak trees on-site could be collected and grown with the intention of using them on the berm. Similarly, shrubs and understory plant communities should be selected to reflect the restored landscape.

Additionally, artistic sculptures, fence lines or other objects could be incorporated along the road as a way to showcase Town values and niche characteristics.

Overall, placement of vegetation should enhance visitors' experience while distracting from unwanted sights.



Tree Lined Roadway

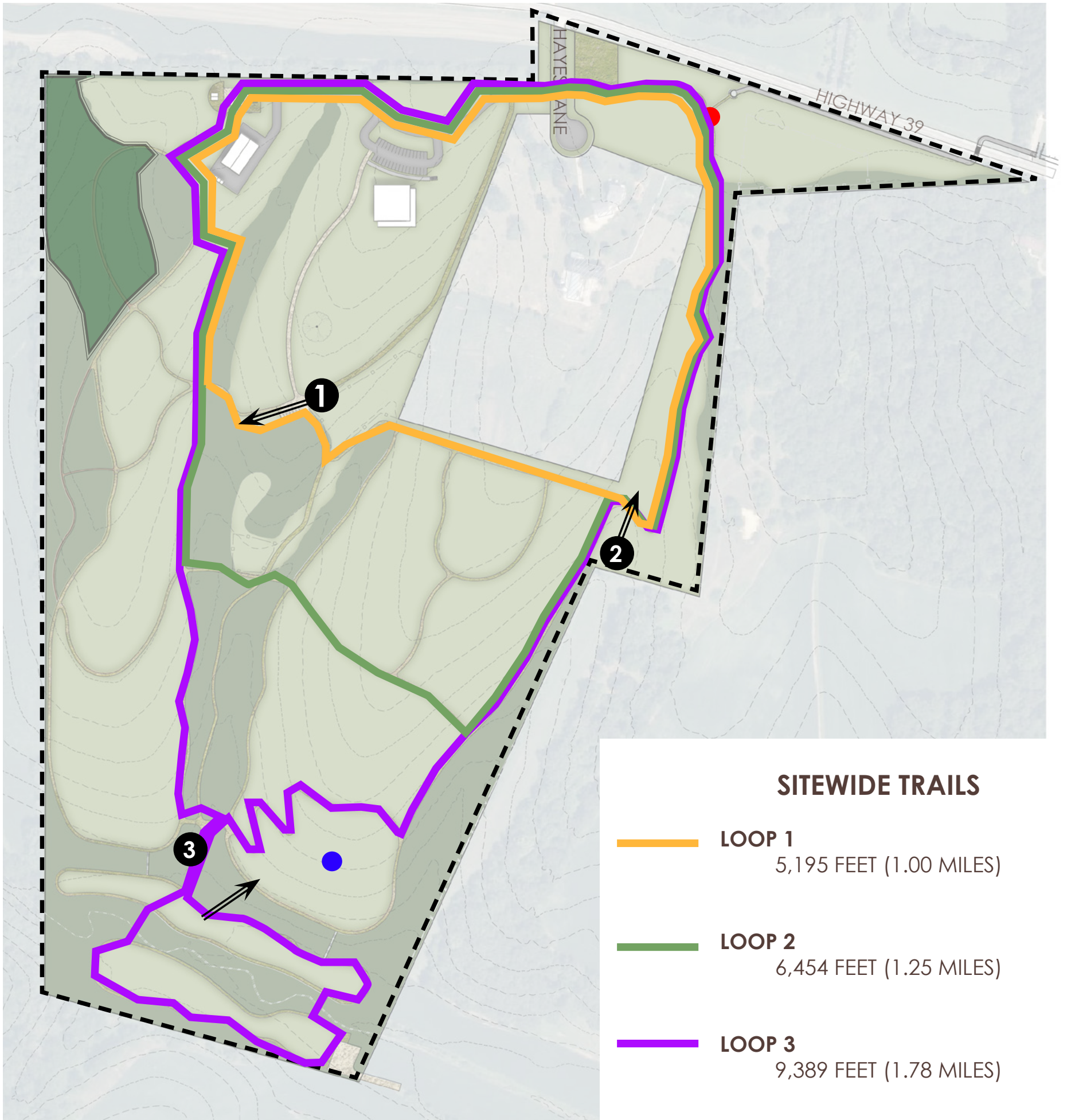


Fence Barrier



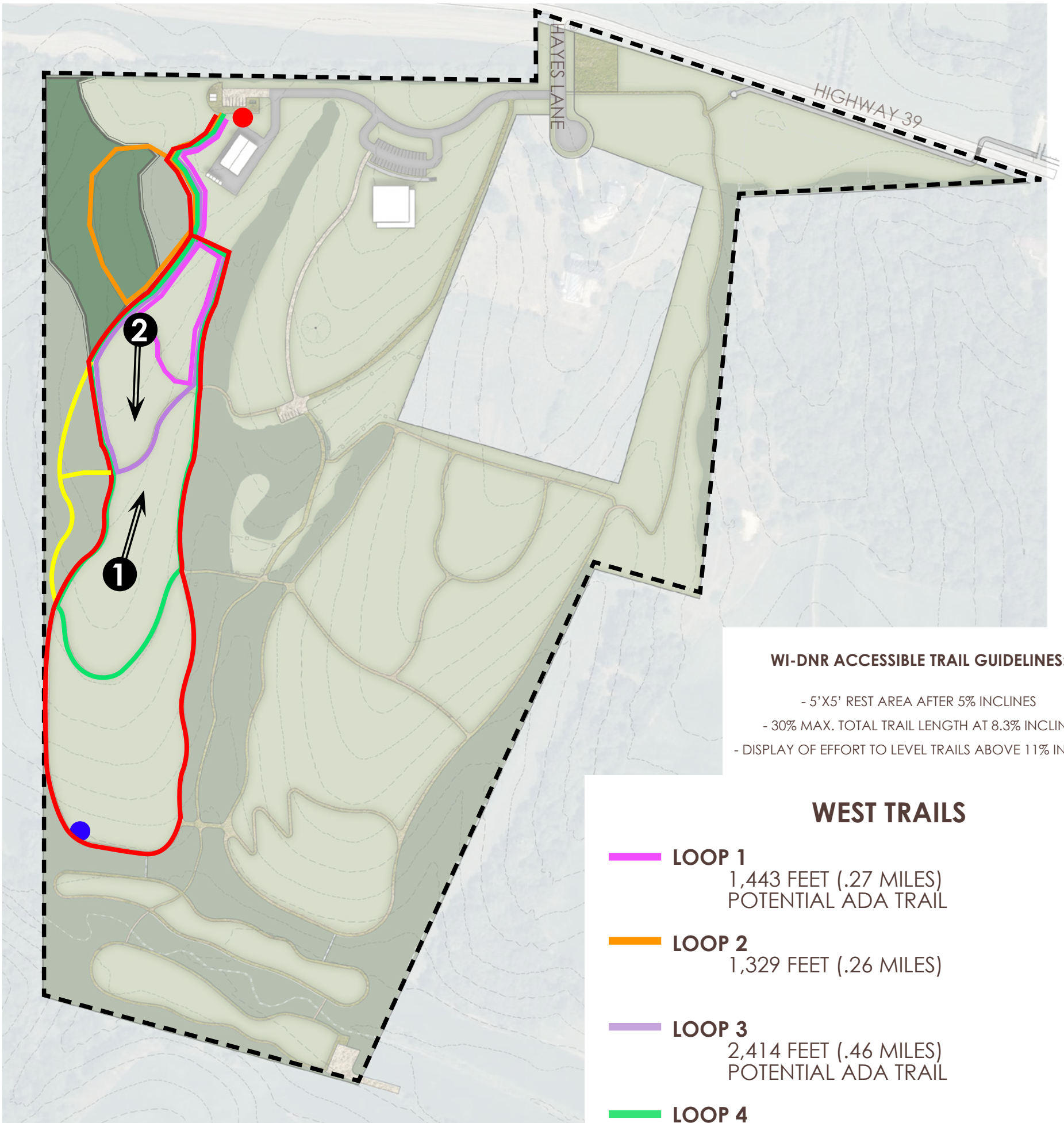
Friends of Pope Farm Conservancy  
Sunflowers  
Pope Farm Road Design  
Middleton, WI

# Sitewide Trails



0' 75' 150' 300' Feet

# West Ridge Trails



### WI-DNR ACCESSIBLE TRAIL GUIDELINES:

- 5'X5' REST AREA AFTER 5% INCLINES
- 30% MAX. TOTAL TRAIL LENGTH AT 8.3% INCLINE
- DISPLAY OF EFFORT TO LEVEL TRAILS ABOVE 11% INCLINE

### WEST TRAILS

- LOOP 1**  
1,443 FEET (.27 MILES)  
POTENTIAL ADA TRAIL
- LOOP 2**  
1,329 FEET (.26 MILES)
- LOOP 3**  
2,414 FEET (.46 MILES)  
POTENTIAL ADA TRAIL
- LOOP 4**  
3,603 FEET (.68 MILES)
- LOOP 5**  
5,295 FEET (1.00 MILE)
- WOODS SEGMENTS**  
839 FEET TOTAL (.16 MILES)  
(2'-4' WIDE)

- HIGH: 1,121 FT
- LOW: 998 FT

### TRAIL WIDTHS

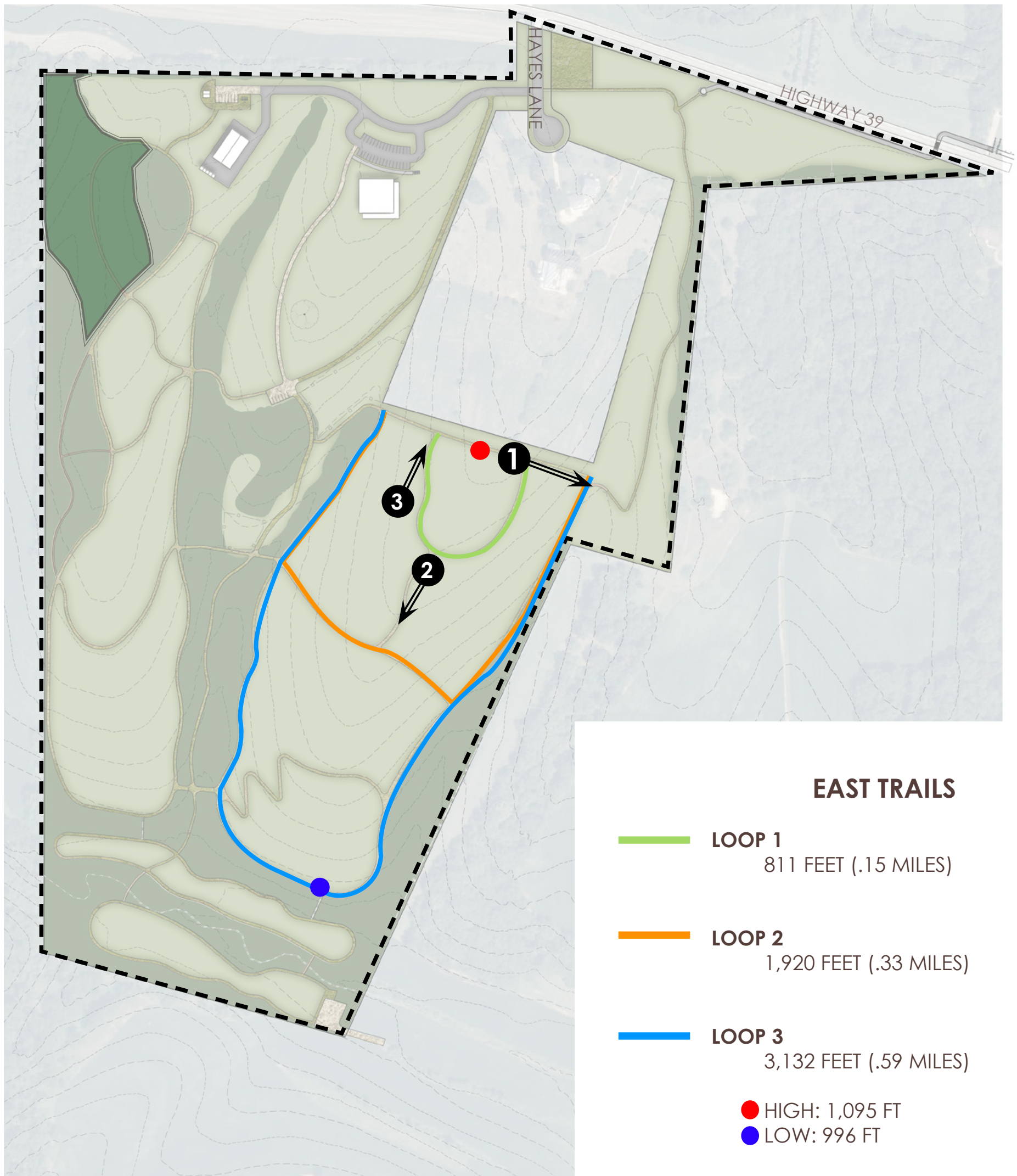
- HEAVY PEDESTRIAN ACTIVITY - 8' WIDE
- MEDIUM PEDESTRIAN ACTIVITY - 6' WIDE
- LOW PEDESTRIAN ACTIVITY - 2'-4' WIDE



\*NOT INCLUDED IN TOTAL ADA ACCESSIBLE TRAIL MILES

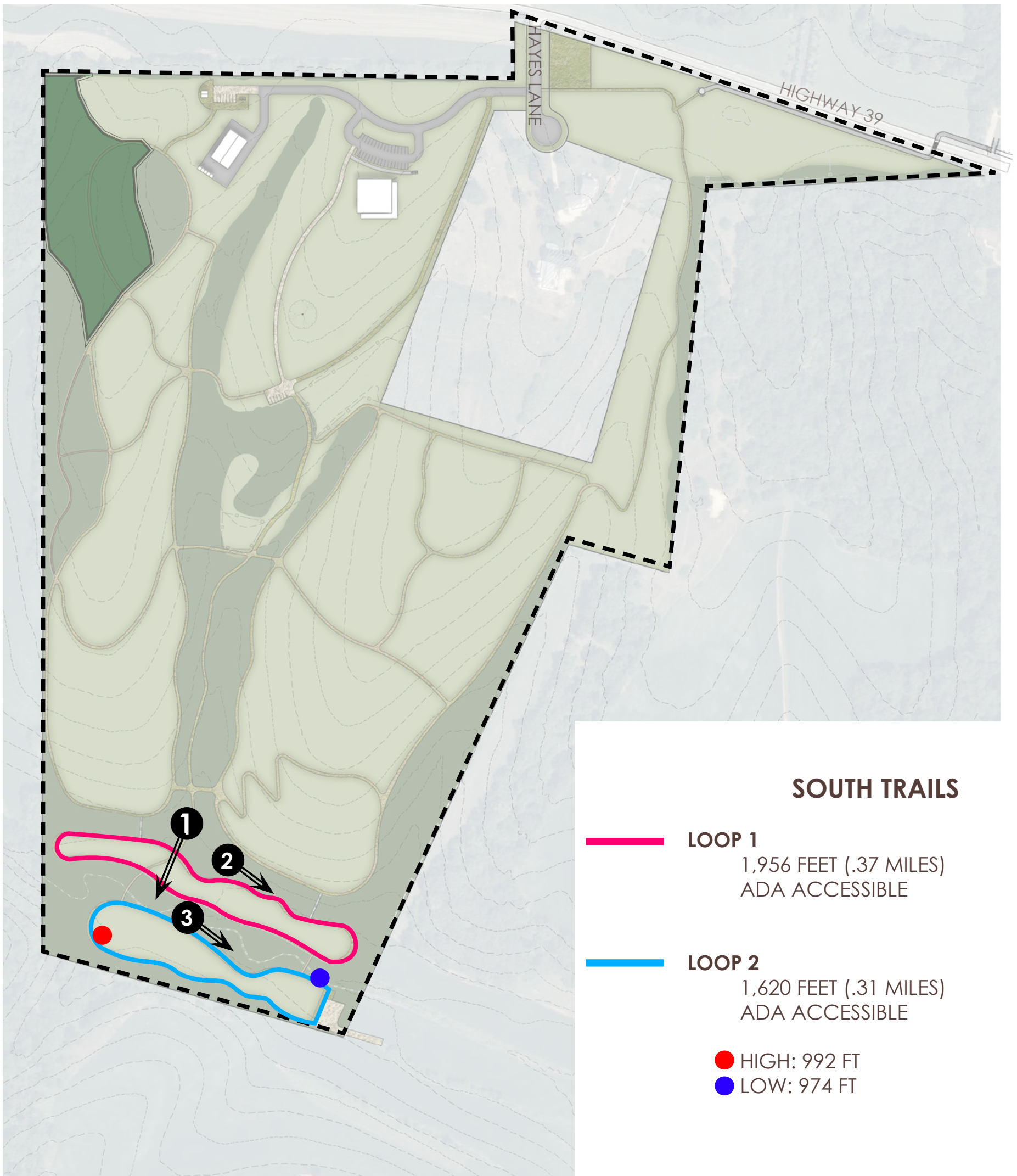


# East Ridge Trails



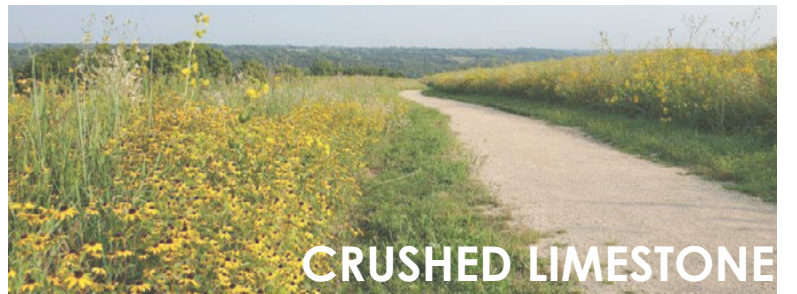
0' 75' 150' 300' Feet

# South Ridge Trails



0' 75' 150' 300' Feet

# Path Types

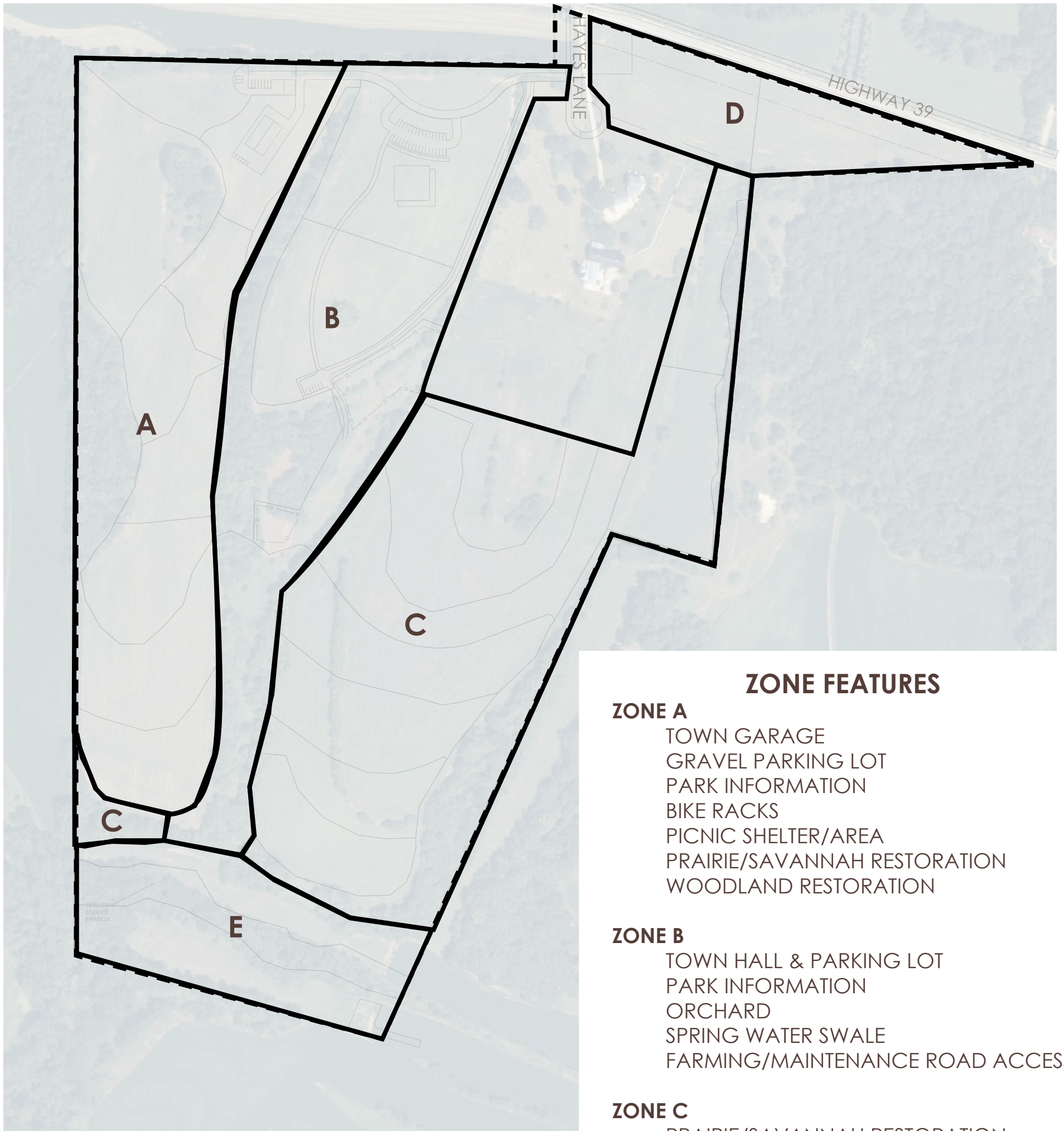


## PATH TYPES

-  PAVED
-  MOWED
-  WATER TOLERANT
-  LONG-TERM AGRICULTURE ACCESS
-  CRUSHED LIMESTONE
-  WOODLAND
-  LONG-TERM AGRICULTURE ACCESS

0' 75' 150' 300' Feet

# Phasing Zones



ZONES CAN BE IMPLEMENTED IN ANY ORDER.

CONCEPT PLAN #3 OPTION B ENCOURAGES ZONE A TO BE EXECUTED FIRST.

## ZONE FEATURES

### ZONE A

TOWN GARAGE  
GRAVEL PARKING LOT  
PARK INFORMATION  
BIKE RACKS  
PICNIC SHELTER/AREA  
PRAIRIE/SAVANNAH RESTORATION  
WOODLAND RESTORATION

### ZONE B

TOWN HALL & PARKING LOT  
PARK INFORMATION  
ORCHARD  
SPRING WATER SWALE  
FARMING/MAINTENANCE ROAD ACCESS

### ZONE C

PRAIRIE/SAVANNAH RESTORATION  
WOODLAND RESTORATION  
SUNSET VISTA & UNIQUE FEATURE AREA

### ZONE D

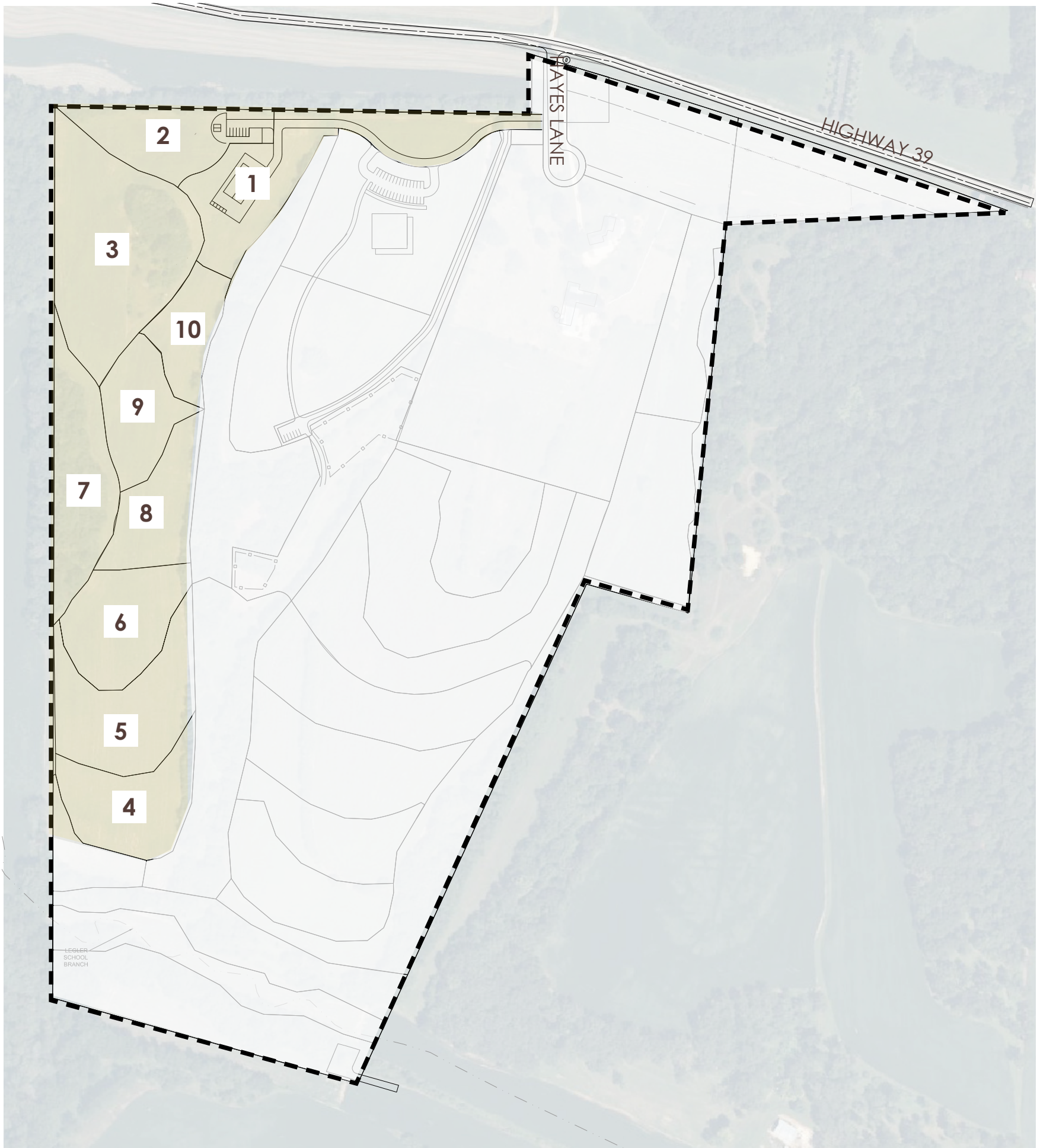
PARK ENTRANCE  
PICNIC AREA  
HWY 39 TRAIL EXPANSION  
OVER FLOW EVENT PARKING  
PRAIRIE/SAVANNAH RESTORATION  
WOODLAND RESTORATION  
POSSIBLE DOG AREA

### ZONE E

LEGLER SCHOOL BRANCH  
RIPARIAN AREA  
PARKING LOT  
PICNIC SHELTER/AREAS  
ADA TRAILS

0' 75' 150' 300' Feet

# Phasing - Zone A



Restoration Areas	Area Acres	Year	Constructed Features per Year per Area														
			Trail Construction (Feet)						Restoration (Acres)			Picnic Areas	Dog Park	Orchard	Play Area	General Amenity	
			Paved	Mowed	Limestone	Woodland (Dirt)	Boardwalk	Timber Stairs	Amenity	Cover Crop Seed	Rest. Seed	Woodland	(Each)	(Sq. Ft.)	(Acres)	(Each)	(Each)
<b>Zone A</b>	23.33		0	5684	0	1395	0	0	2	17.4748595	23.322948	4.1682966	1	0	0	0	1
Area 1	3.54	Year 1									3.54						
Area 2	1.86	Year 1								1.86							
		Year 2				556				1.86	1.86	1.86	1				Parking Lot
Area 3	4.55	Year 2		904						4.55							
		Year 3								4.55							
Area 4	2.01	Year 3		760						2.01							
		Year 4								2.01							
Area 5	2.63	Year 4		646						2.63							
		Year 5						1		2.63							
Area 6	2.05	Year 5		667						2.05							
		Year 6								2.05							
Area 7	2.31	Year 6								2.31							
		Year 7				839				2.31	2.31						
Area 8	1.65	Year 7		950						1.65							
		Year 8						1		1.65							
Area 9	1.53	Year 8		1027						1.53							
		Year 9								1.53							
Area 10	1.20	Year 9		730						1.20							
		Year 10								1.20							

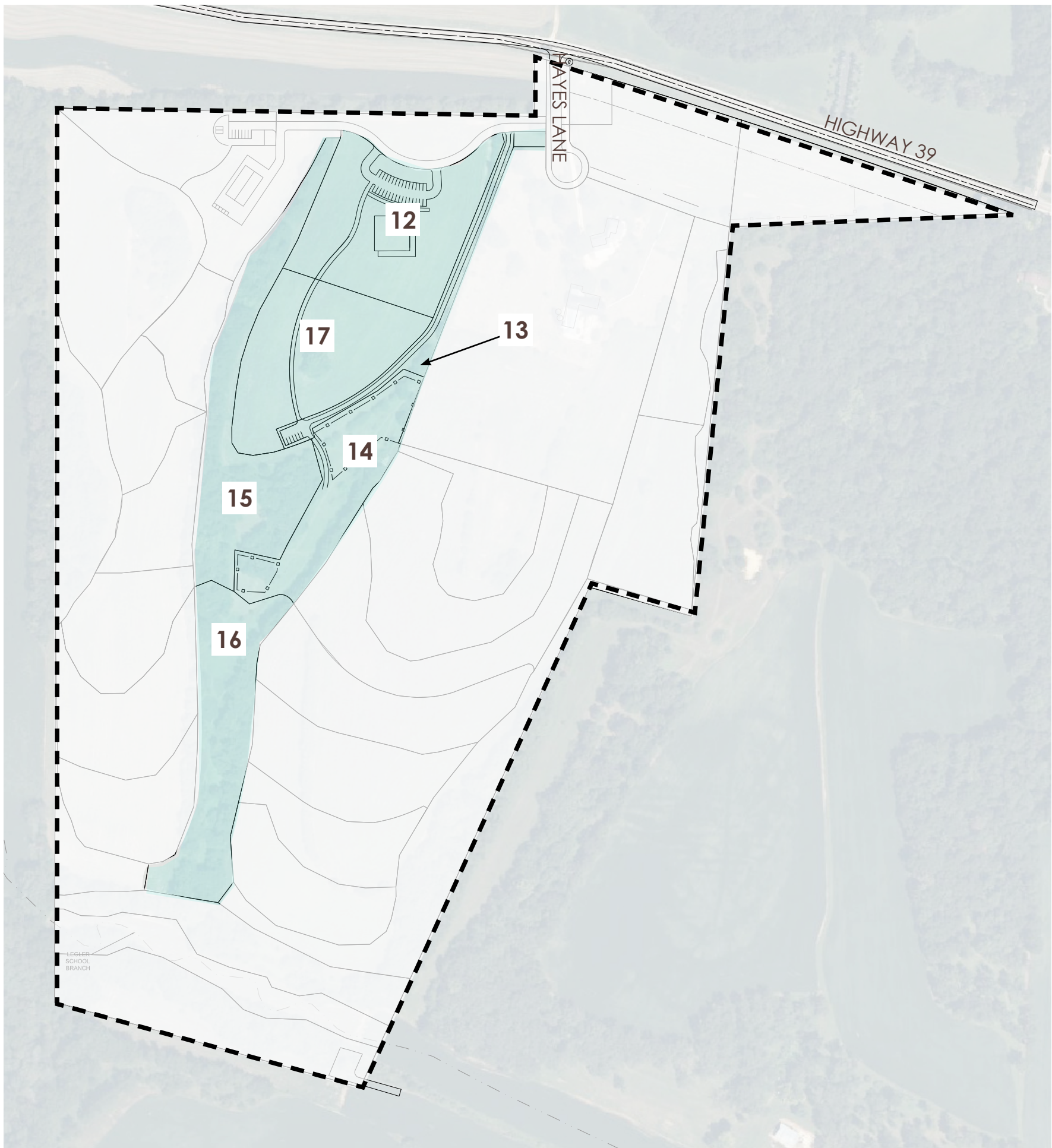
ZONE A  
PRELIMINARY TOTAL COST (SEE APPENDIX PAGE 50-51)

**\$113,900**

\*Does not include cost of town hall or garage



# Phasing - Zone B



Restoration Areas	Area Acres	Year	Constructed Features per Year per Area														
			Trail Construction (Feet)							Restoration (Acres)			Picnic Areas	Dog Park	Orchard	Play Area	General Amenity
			Paved	Mowed	Limestone	Woodland (Dirt)	Boardwalk	Timber Stairs	Amenity	Cover Crop Seed	Rest. Seed	Woodland	(Each)	(Sq. Ft.)	(Acres)	(Each)	(Each)
<b>Zone B</b>	18.05		0	2134	721	0	0	0	2	7.946189164	18.050234	10.104045	0	0	1.5	0	2
Area 11	0.96	Year 7		1212													Limestone Parking Lot Mowed Road
Area 12	4.25	Year 1								4.25							
		Year 2			311						4.25						
Area 13	3.70	Year 2								3.70							
		Year 2		160	410			1			3.70						
Area 14	2.64	Year 1		762				1		2.64							
		Year 2									2.64			1.5			
		Year 3															Fencing
Area 15	4.03	Year 5								4.03	4.03						
Area 16	3.43	Year 6		1212							3.43	3.43					
Area 17																	

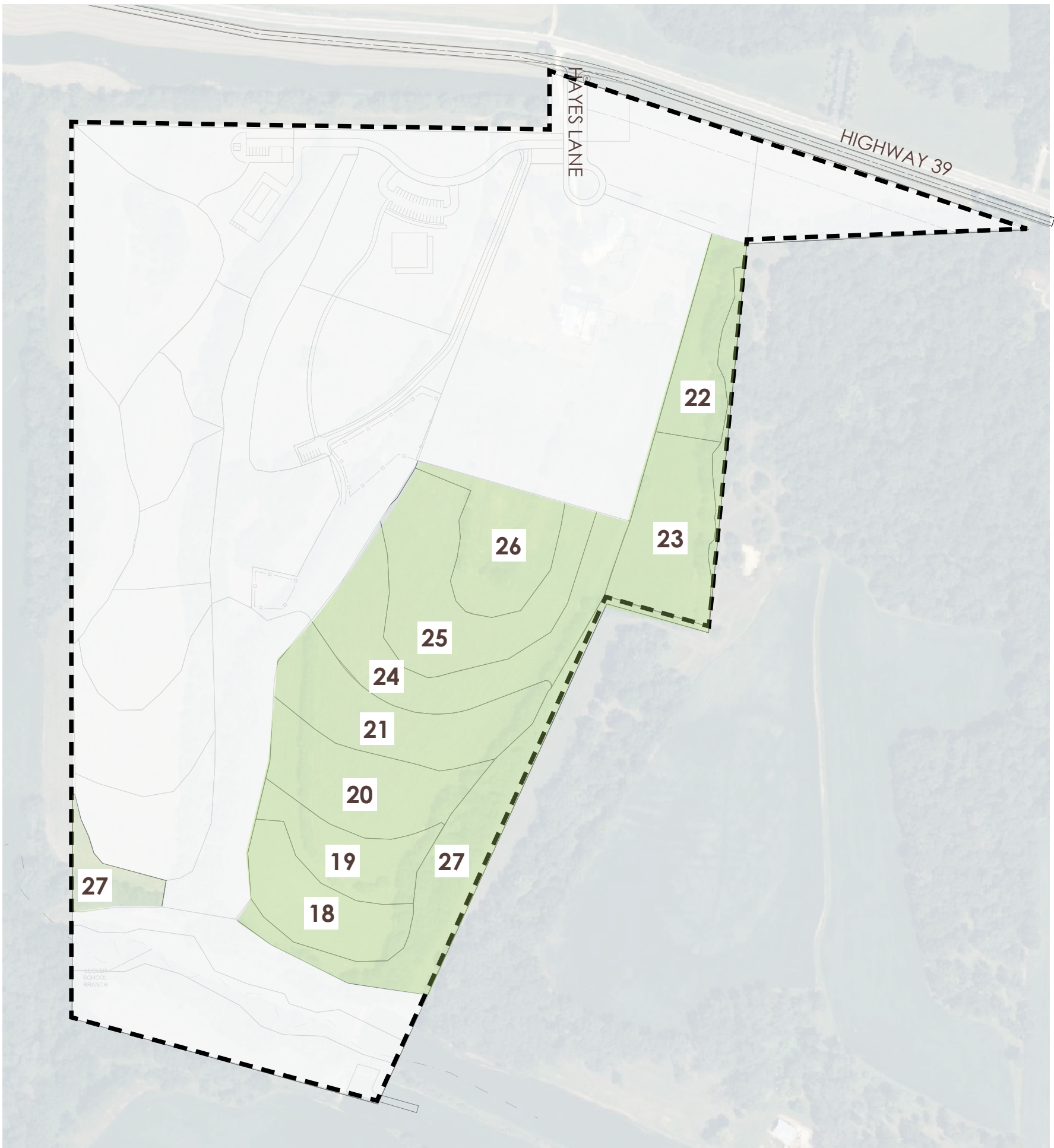
ZONE B  
PRELIMINARY TOTAL COST (SEE APPENDIX PAGE 50-51)

**\$93,100**

\*Does not include cost of town hall or garage



# Phasing - Zone C



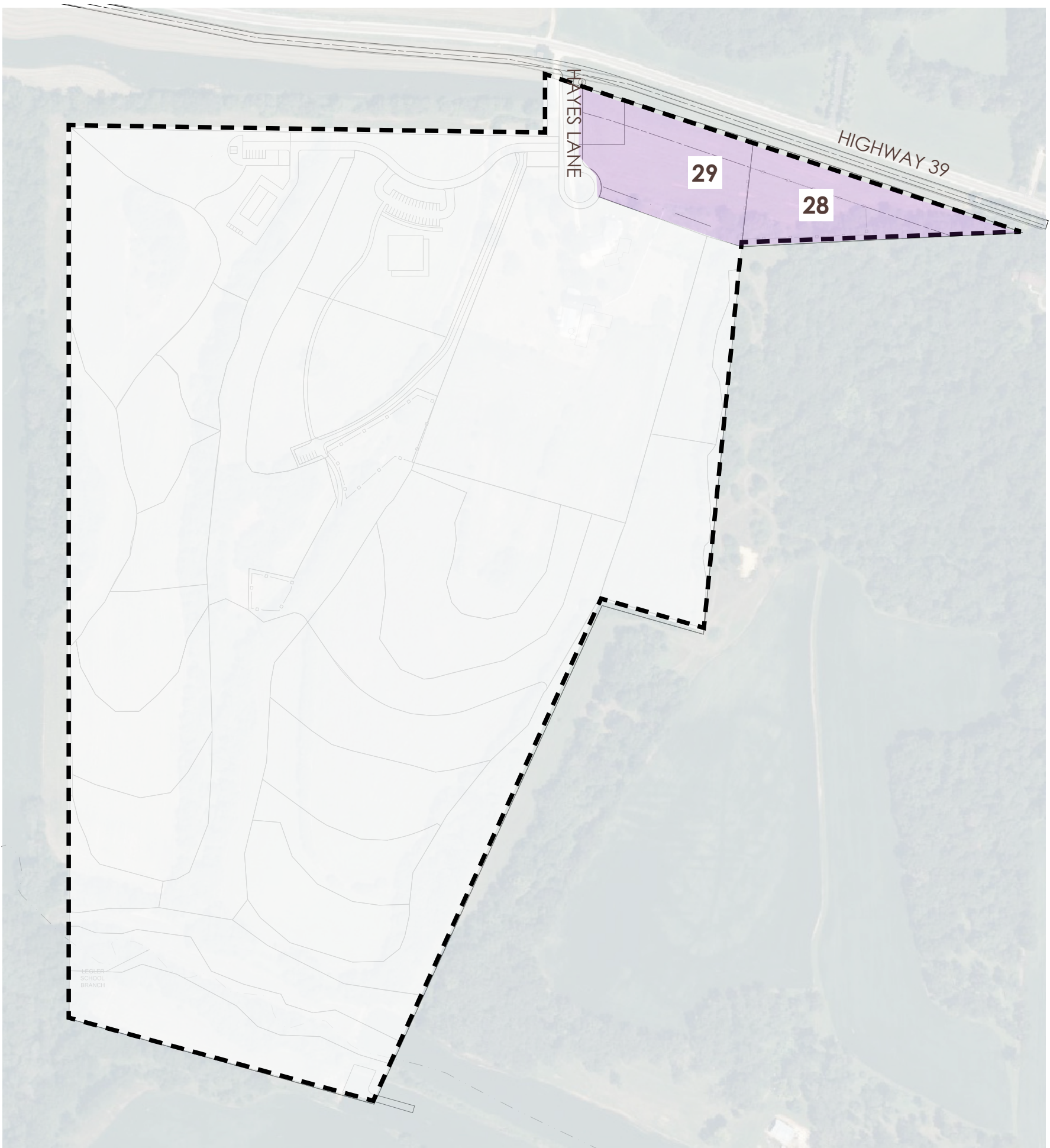
Restoration Areas	Area Acres	Year	Constructed Features per Year per Area														
			Trail Construction (Feet)						Restoration (Acres)			Picnic Areas	Dog Park	Orchard	Play Area	General Amenity	
			Paved	Mowed	Limestone	Woodland (Dirt)	Boardwalk	Timber Stairs	Amenity	Cover Crop Seed	Rest. Seed	Woodland	(Each)	(Sq. Ft.)	(Acres)	(Each)	(Each)
<b>Zone C</b>	27.41		0	6520	0	0	150	0	1	23.37	28.23	4.04	0	0	0	0	1
Area 18	2.10	Year 1		820						2.10	2.10						
		Year 2							1								
Area 19	1.75	Year 2		750						1.75	1.75						
		Year 3															
Area 20	2.74	Year 3		439						2.74	2.74						
		Year 4															
Area 21	2.98	Year 4		1377						2.98	2.98						
		Year 5															
Area 22	1.67	Year 5		462						1.67	1.67						
		Year 6															
Area 23	2.68	Year 6		449						2.68	2.68						
		Year 7					150										
Area 24	3.45	Year 7		766						3.45	3.45						
		Year 8															
Area 25	3.81	Year 8		1024						3.81	3.81						
		Year 9															
Area 26	2.19	Year 9		433						2.19	2.19						
		Year 10															Unique Feature
Area 27	4.04	Year 10								4.86	4.04						



ZONE C  
PRELIMINARY TOTAL COST  
(SEE APPENDIX PAGE 50-51)

**\$135,100**

# Phasing - Zone D



Restoration Areas	Area Acres	Year	Constructed Features per Year per Area														
			Trail Construction (Feet)						Restoration (Acres)			Picnic Areas	Dog Park	Orchard	Play Area	General Amenity	
			Paved	Mowed	Limestone	Woodland (Dirt)	Boardwalk	Timber Stairs	Amenity	Cover Crop Seed	Rest. Seed	Woodland	(Each)	(Sq. Ft.)	(Acres)	(Each)	(Each)
<b>Zone D</b>	5.95		0	1114	100	0	0	0	0	5.95	5.95	0	0	43560	0	0	1
Area 28	2.77									2.77							
		Year 1															
		Year 2		600							2.77			43560			
Area 29	3.18									3.18							
		Year 1															
		Year 2		514	100						3.18						
		Year 3															Entrance Sign

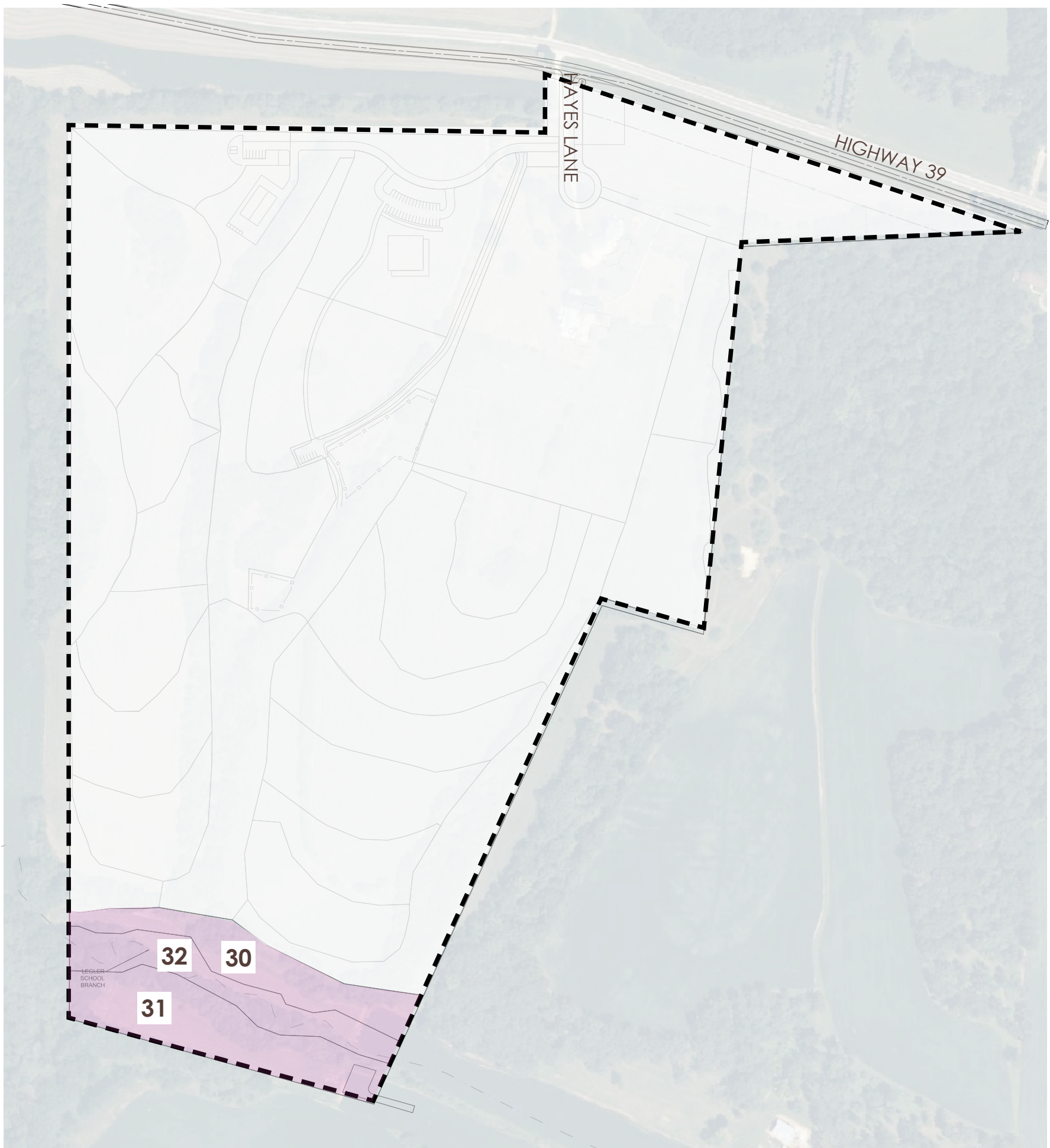
ZONE D  
PRELIMINARY TOTAL COST (SEE APPENDIX PAGE 50-51)

**\$63,700**





# Phasing - Zone E



Restoration Areas	Area Acres	Year	Constructed Features per Year per Area														
			Trail Construction (Feet)							Restoration (Acres)			Picnic Areas	Dog Park	Orchard	Play Area	General Amenity
			Paved	Mowed	Limestone	Woodland (Dirt)	Boardwalk	Timber Stairs	Amenity	Cover Crop Seed	Rest. Seed	Woodland	(Each)	(Sq. Ft.)	(Acres)	(Each)	(Each)
<b>Zone E</b>	7.57		0	3576	0	0	106	0	0	0	6.39	3.19	1	0	0	1	0
Area 30	2.31																
		Year 2		1956							2.31						
Area 31	3.25																
		Year 1										1.18					
		Year 2		1620							2.07		1				Parking Lot
Area 32	2.01																
		Year 1										2.01					
		Year 2					106				2.01					1	

ZONE E  
PRELIMINARY TOTAL COST (SEE APPENDIX PAGE 50-51)

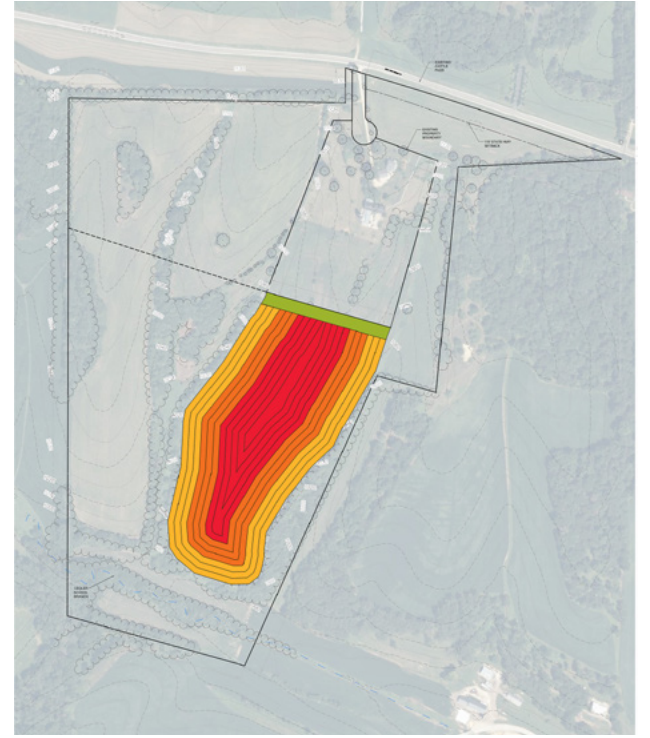
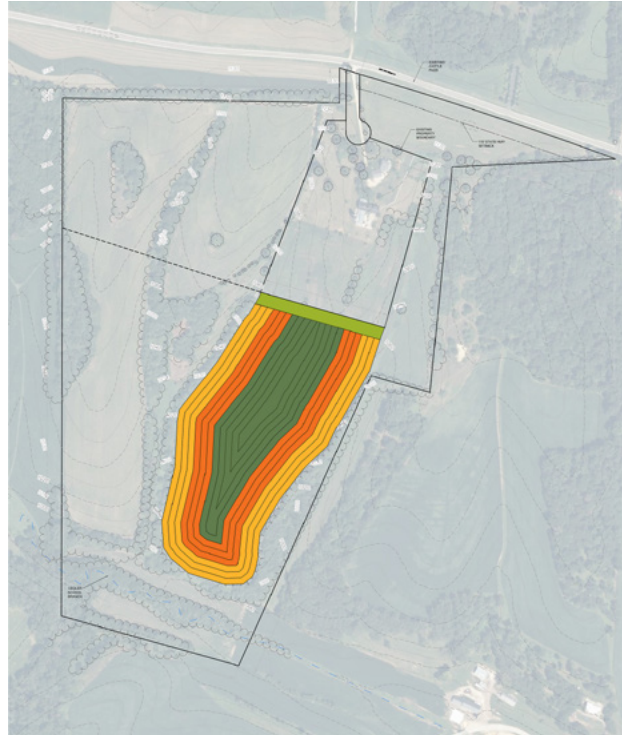
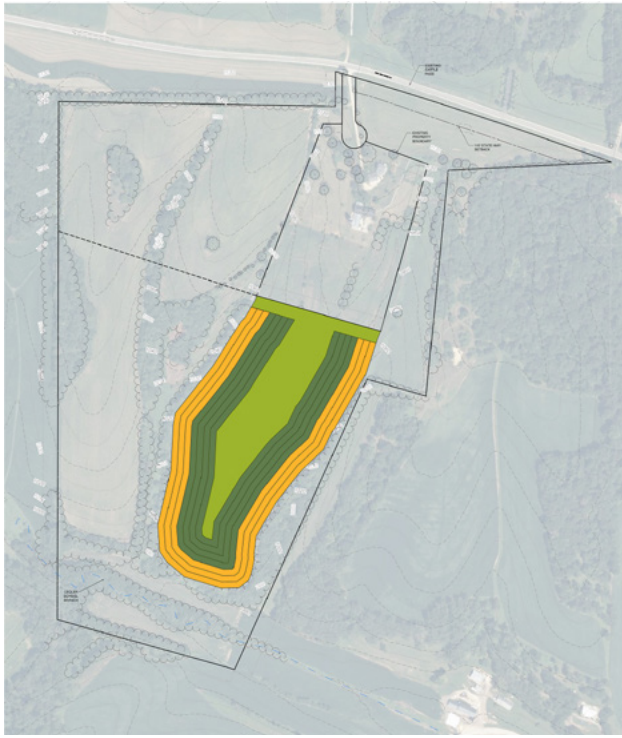
**\$55,000**



# Phasing Example

Regardless of which master plan concept is implemented, the phasing map below demonstrates the succession of agriculture to cover crop to prairie/oak savannah.

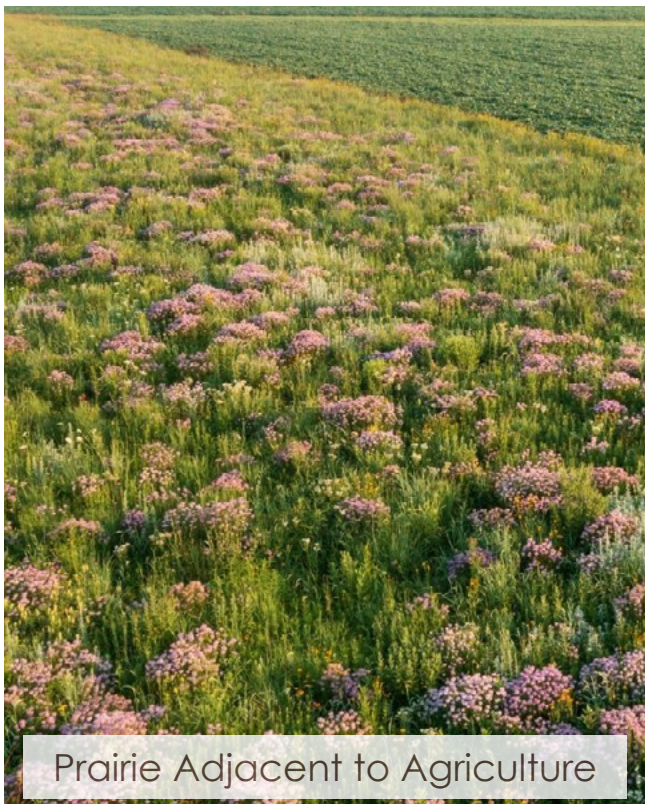
The Restoration Focus Group discussion resulted in a step-by-step approach to implementing the prairie. After the prairie restoration seed has been sown, a buckwheat cover crop will be sowed directly adjacent to it, between the establishing prairie and the agriculture field. This barrier will act as a temporary walking path, a remediation planting, and a buffer from herbicide drift. The farmer's equipment reaches 30' wide, so subsequently, each area of prairie will be in 30' wide increments.



- Agriculture
- Cover Crop
- Year 1
- Year 2
- Year 3



Buckwheat Cover Crop



Prairie Adjacent to Agriculture



Prairie Adjacent to Agriculture

# Appendix

## TOFFLERS MEETING 1/26

vierbicher  
planners | engineers | advisors



### MEETING AGENDA, NOTES, ACTION ITEMS

COMMITTEE / SUBJECT: Community Park Master Planning Process – Town of New Glarus

MEETING DATE: January 26, 2024

NAME

CONTACT INFORMATION

ATTENDEES:

Olivia Stramara  
Harry Pulliam  
Jason Neton  
Kelly Ruschman  
Grace (Harry's Wife)

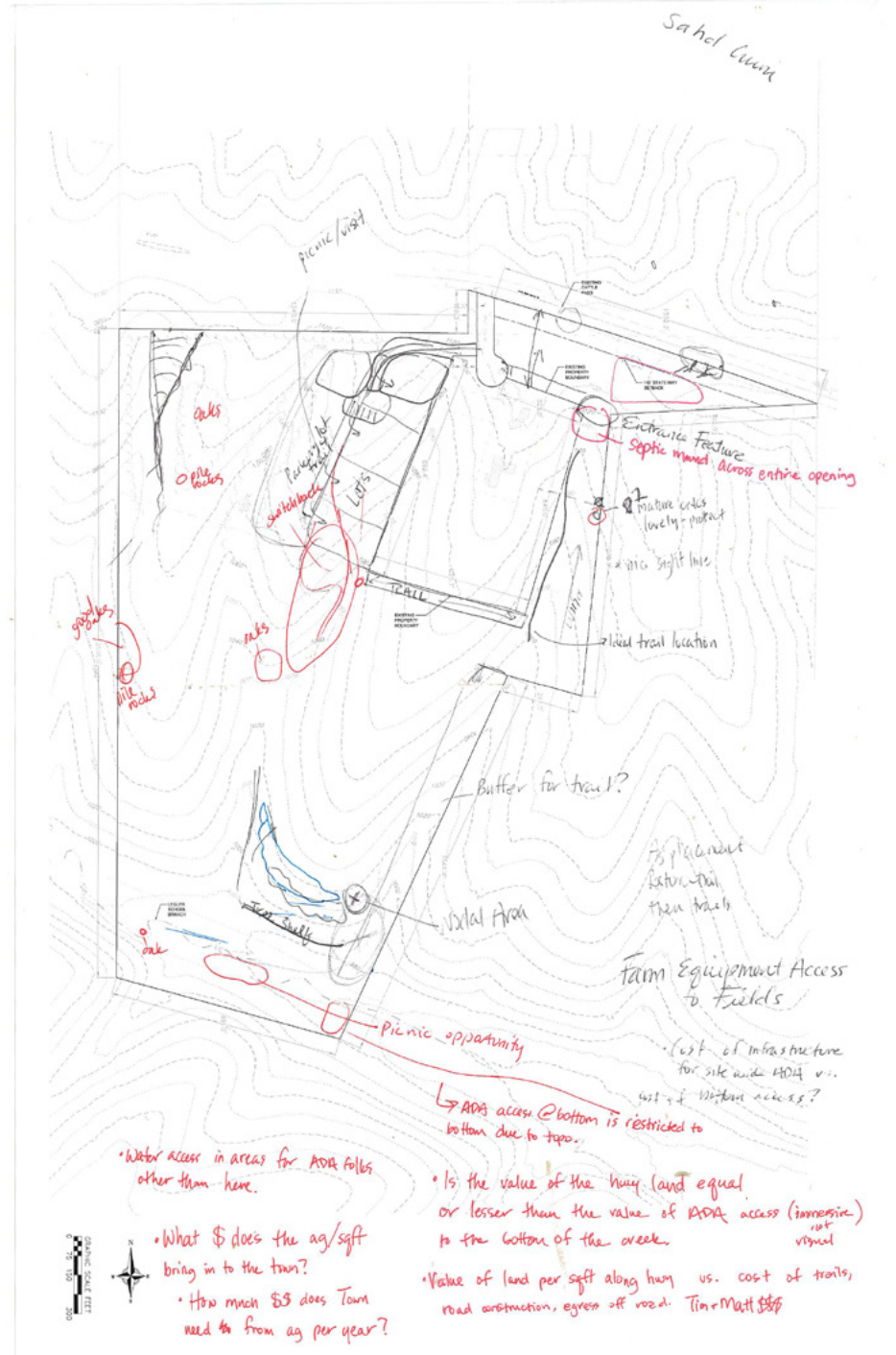
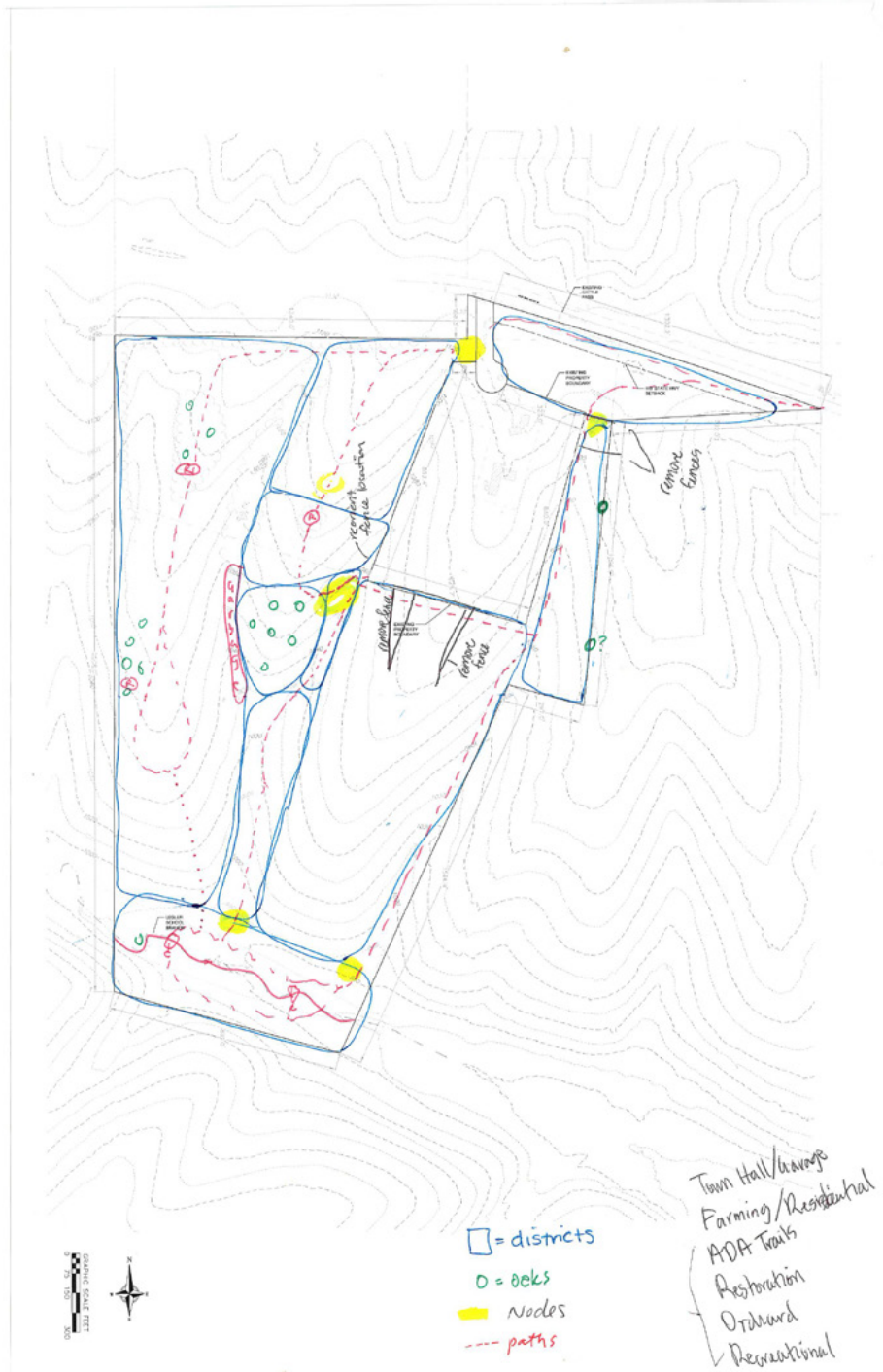
[ostr@vierbicher.com](mailto:ostr@vierbicher.com) – 920-253-8380  
[hfpulliam@gmail.com](mailto:hfpulliam@gmail.com) – 608-228-5439  
[jasonneton@gmail.com](mailto:jasonneton@gmail.com) – 608-636-5469  
[kellyruschman@icloud.com](mailto:kellyruschman@icloud.com) – 414-491-0160

- I. Process Diagrams
  - a. Review Master Planning Process diagrams
  - b. Review Community Input Night poster board
    - i. To be displayed at Community Input Night on a 24"x36" poster
- II. Mission Statement
  - a. Review mission statement on Community Input Night poster board
- III. Focus Group Invitation Letters
- IV. Meeting Schedule
  - a. Discuss meeting schedule for February
  - b. Focus Groups (1.5 max per group meeting)
  - c. Community Input Night (4 hour event)
  - d. Touchbase meeting prior to Community Input Night
- V. Action Items for next meeting or follow up:

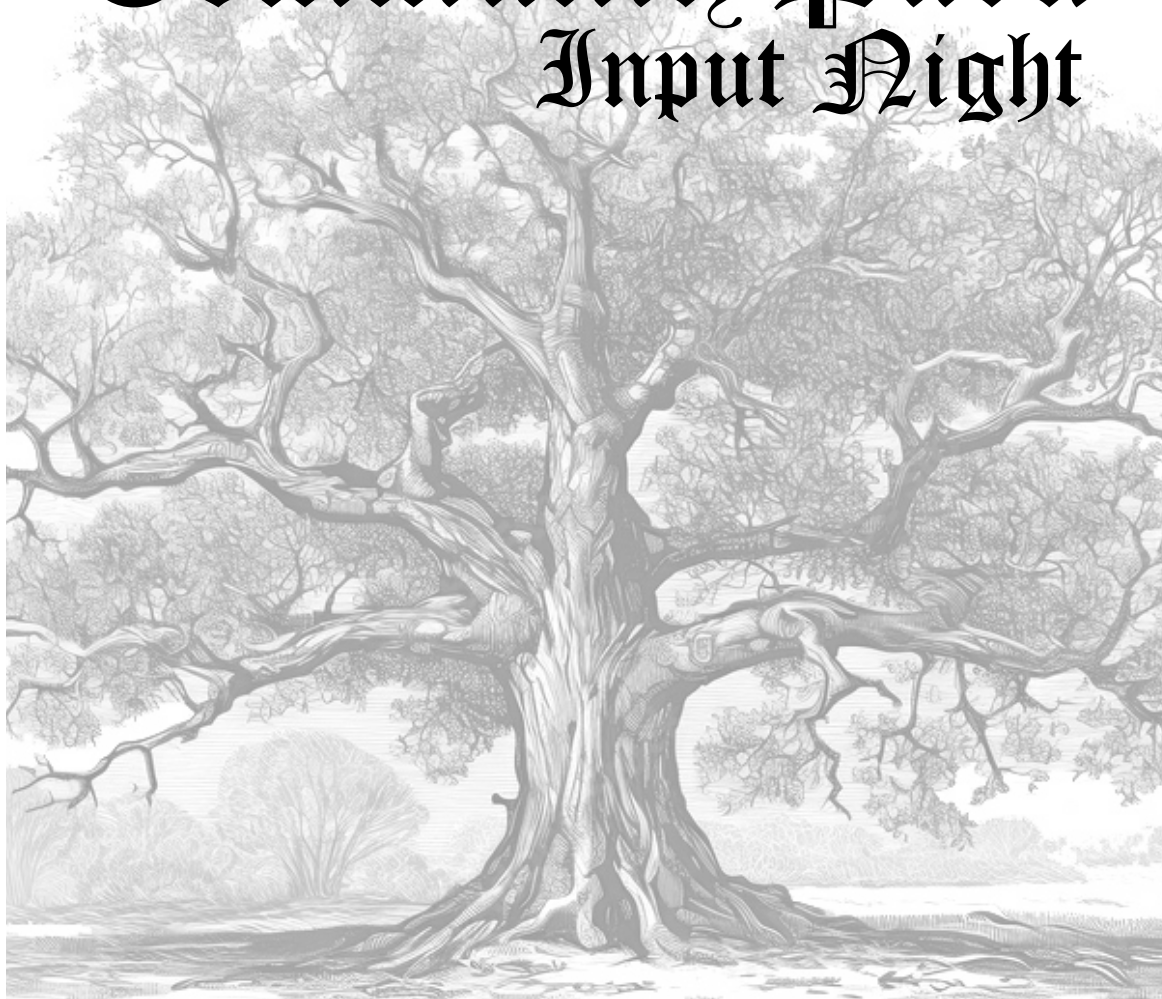
Action Items

Item No.	Discussion Summary / Actionable Item	Action Owner
	Provide feedback on Mission Statement by _____	
	Provide availability to Olivia for Community Input Night by _____	
	Schedule Community Input Night with John Wright (Town Clerk) by _____	
	Provide town letterhead for focus group invitations by _____	
	Review Focus Group invitation letters and provide feedback by _____	
	Send out Focus Group invitation letters per group by _____	

## SITE INVENTORY DAY 2/6



# New Glarus Community Park Input Night



New Glarus Town Hall, 26 5th Avenue, New Glarus, WI  
February 27th, 2024 | 5pm Doors | 6pm Event

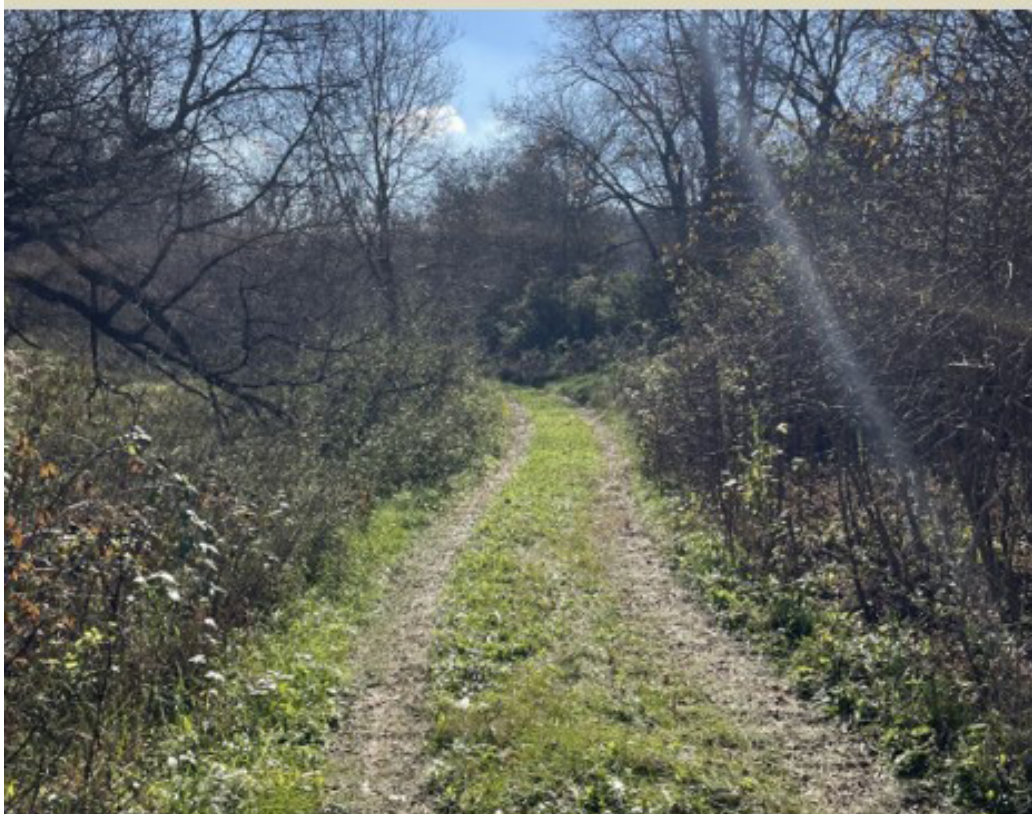
Come learn about and provide your ideas, desires and opinions  
on the future community park off Hwy 39.

Visit <https://townofnewglarus.com> to take the online park  
survey or fill out a paper copy at the Town Hall.

## NEWS LETTER BLURB 2/12

Subsequently, the Town closed on the purchase of the farm. In early summer, 2023, the Town sold the existing house, barn and 12 acres. The proceeds of this sale are being used as reserves and earmarked for the Town garage construction. In the spring, 2023 the Town applied for a Knowles-Nelson Stewardship Grant for the purchase of the park, but we were ranked 3rd and only 2 projects were funded. Consequently, the Town is exploring the option of selling off a couple of residential lots to help fund the construction of the Town garage.

The Town has hired our town engineer/planning firm to help plan where to locate the Town garage, and potential future Town hall, on the property. Once this is determined, a road and parking area will be constructed. We anticipate this to happen this summer.



At the request of the Town Park Commission, the Town also hired our town planner to work on a master park plan. This master plan will guide the location, and timing, of various improvements to the park property. Potential uses that have been suggested are hiking trails, prairie land, a community orchard, a community garden, pickleball courts, a picnic area and so forth. The master plan will also identify the location of the residential lots which may be sold. The planning process includes public meetings and your input to this planning is encouraged. **The Community Input Meeting is scheduled for Tuesday, February 27<sup>th</sup> at 6:00 PM at the Town Hall.** You can always consult the Town website for notice of when these meetings are scheduled.

# Appendix

## PARKS COMMISSION MEETING 2/21

**TOWN OF NEW GLARUS  
PARK COMMISSION MEETING  
21 February 2024, 6:00 PM AGENDA**

NOTICE IS HEREBY GIVEN that the Town of New Glarus Park Commission, County of Green, will conduct a meeting for the transaction of business as is by law required permitted at such meeting as follows:

LOCATION: New Glarus Town Hall  
26 5th Avenue  
New Glarus, WI 53574

Zoom Link: <https://us06web.zoom.us/j/82333398569?pwd=IjZlPjYyAgg2LSgUUMgGIX6p7iEXE3.1>

Meeting ID: 823 3339 8569 Passcode: 995795 Dial by your location: 312 626 6799

1. Call to Order
2. Proof of Posting
3. Approve Minutes from January 17, 2024
4. Public Comments
5. Introduce Olivia Stumara and Elliot Gore of Vierbicher
6. Presentation on Agenda for February 27, 2024, Community Input Night Olivia and Elliot
7. Updates on Focus Group Invitations and Advertising for Community Input Night
8. Consider Recommendation to Town Board to Amend Chapter 204 Town Commissions and Boards, Park Commission, to Allow Town Staff to Take Minutes Rather than an Elected Secretary
9. Consider and Possibly Approve Refreshments for Community Input Night and Focus Group Meetings
10. Restoration Committee Report from February 14, 2024, Town Board Meeting
11. Consider Possible Updates to Restoration Plan for New Town Park
12. Update on Fall Tree Sale Customer Orders
13. Update on Easements for Trail Along Hwy 39
14. Establish Committee to Study Signage for New Town Park
15. Establish Committee to Study Potential DNR Grant Opportunities per Email from Cheryl Housley
16. Discuss and Possibly Approve Proposed 2024 Park Commission Budget, to Include Funding for Newspaper Insert to Advertise Community Input Night and Refreshments for Community Input Night and Focus Group Meetings
17. Plan to Schedule April 17, 2024, Park Commission Meeting for 4:30 p.m., Due to Town's Annual Meeting Being at 6 p.m.
18. Schedule Next Meeting, March 20, 2024, at 6:00 PM
19. Adjourn

Posted: 2.14.2024  
New Glarus Town Hall Harry Pulliam, Chair  
New Glarus Garage New Glarus Park Commission  
New Glarus Post Office  
<https://townofnewglarus.com/> John Wright, Clerk-Treasurer

Pursuant to applicable law, notice is hereby given that a quorum of a majority of the New Glarus Town Board or Park Commission Members may attend this meeting. Information presented at this meeting may help form the rationale behind future actions that may be taken by the Town of New Glarus Board. Persons requiring additional services to participate in a public meeting may contact the Town Clerk for assistance at 267-2390.

P.O. Box 448 - 26 5th Avenue - New Glarus, WI 53574-0448 - Phone 608/527-2390  
<https://townofnewglarus.com>

Parks Commission - New Glarus Meeting 2/21/24

Next meeting - March 20, 2024 @ 4pm

- Has the survey been sent out via friends of the park email? NO send out - Jason
- Change "voting" to suggesting idea "recommending ideas" - language
- Send community survey update to the Parks Commission
- Blue painters tape to hang activity 2.
- Add language talking about ADA w/ trails on prompt Activity 3
- ~~Clear~~ omit voting from event schedule
- Check in sheet - name, municipality, email }  
- Friends of Park Sign Up Sheet ← }
- Email Harry materials provided at meeting.  
→ focus group questions
- Restoration layout similar to Rose Bar + family plans
- Flower bed/garden @ entrance
- Mona Sue, Mark P., - signage for park committee
- Decided to wait on - Grant committee  
grant applications - "having plan will make them more competitive"
- April 17, Parks Commission @ 4:30pm

## COMMUNITY INPUT MEETING 2/27

# New Glarus Community Input Night

### Event Schedule

February 27th, 2024

- 5pm** Mingle and self-guided review of maps & materials
- 6pm** Introductions and opening message
- 6:30pm - 7:15pm** Activity 1: Brainstorming (Idea Generation)
- 7:30pm-8:00pm** Activity 2: Visualizing (Drawing/Writing)
- 8:15pm - 8:45pm** Activity 3: Discussing
- 8:45pm - 9:00pm** Closing Remarks/Q&A



# Appendix

## COMMUNITY INPUT NIGHT

February 27th, 2024

### WHAT IS COMMUNITY INPUT NIGHT?

Community Input Night is an event between the Town of New Glarus and community members with the purpose of providing a space for opinions, beliefs and concerns to be heard about the design and future planning. This event is part of the second stage of the master planning process and will aid in the planning and design decisions made in Stage 3.

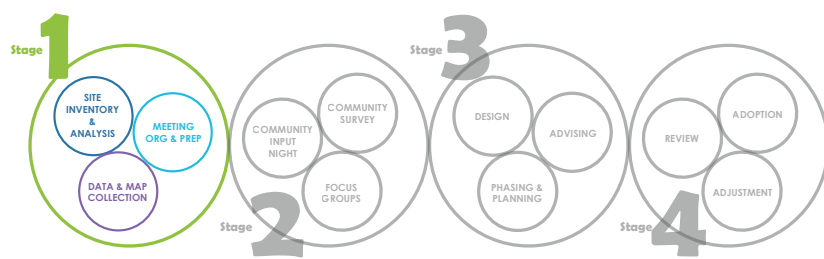
### MISSION STATEMENT OF COMMUNITY INPUT NIGHT

To identify the values, desires, beliefs and opinions of the community for the purpose of influencing the recreation opportunities and site uses of the Community Park Master Plan.

## THE MASTER PLANNING PROCESS

### STAGE ONE

Jan-Feb 2024



#### Site Inventory and Analysis:

Documentation of natural and built features through a combination of on-site and online research. Discoveries are used to create project base maps presented to community members at Stage 2. They are also used to assess and evaluate design choices in Stage 3.

#### Meeting Org & Prep:

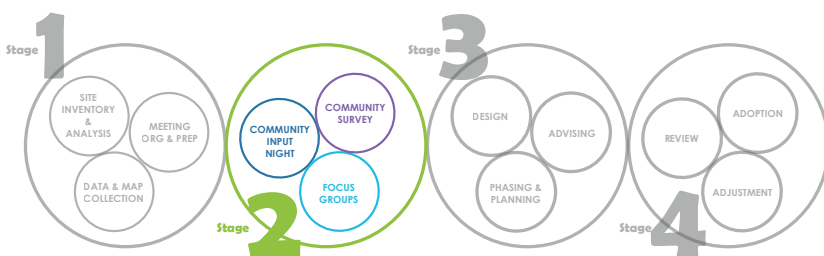
Preparation for community and focus group meetings. Establishment of fundamental project information as well as the project timeline, meeting dates and deadlines to produce a cadence of deliverables to move the project to Stage 4.

#### Data and Map Collection:

Maps and databases created through online research, on-site inventory and conversations with stakeholders and community members. Maps and data will provide framework for Community Input Night and conceptual designs at Stage 3.

### STAGE TWO

Feb-March 2024



#### Town of New Glarus Community Input Night:

An in person community event held to engage community members in the design process and to solicit their opinions, concerns and personal desires for the Community Park.

#### Focus Groups:

A group of people assembled to participate in a guided discussion regarding specific group topics (5-10 people).

#### Focus Groups for the Community Park:

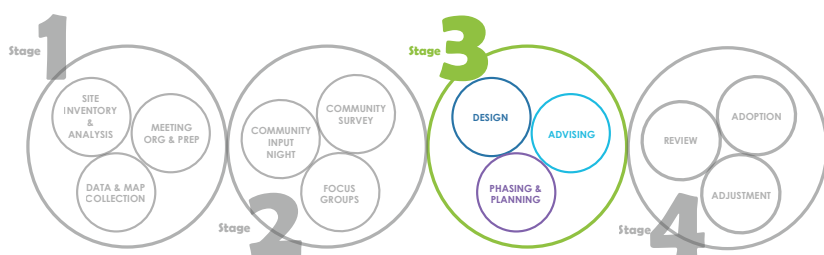
1. Orchard Group
2. Community Recreation Group
3. Prairie Restoration Group
4. Trails & Accessibility Group

#### Community Survey:

An online survey published to solicit opinions, feedback, interests, concerns and desires of community members regarding the Community Park.; specifically provided for people unable to attend the Community Input Night event.

### STAGE THREE

March-June 2024



#### Design:

A plan which considers all inventory and data gathered in Stage 1 and 2. The design guides the future location of buildings, parking locations and other facilities and incorporates research data regarding recreational opportunities, topography, land cover, watershed and roadway connectivity.

#### Advising:

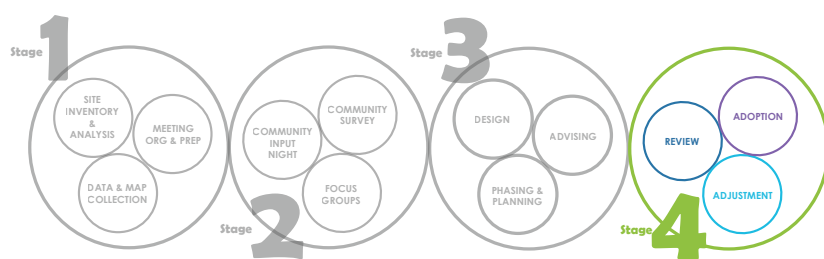
Guidance on the logistics, feasibility and capital improvement costs of implementing the design from professional landscape architects, planners and engineers who consider all information gathered in Stage 1 and 2.

#### Phasing and Planning:

The strategic implementation of the design for the purpose of managing costs, processes, risk and time to ensure project success.

### STAGE FOUR

June-July 2024



#### Review:

Review of the Master Plan by the Town of New Glarus Parks Commission and Town Board allows for critique and feedback on the design. It also provides an opportunity to discuss phasing and planning prepared before the project moves to adoption.

#### Adjustment:

After review, adjustments will be made for the purpose of correcting errors, altering design decisions and/or editing phasing, cost improvements and planning projections.

#### Adoption:

Approval of the project design, phasing and implementation plan by the Town of New Glarus Parks Commission and Town Board.

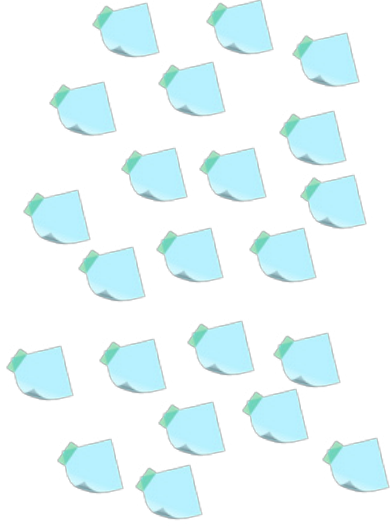
# Appendix

## COMMUNITY INPUT NIGHT ACTIVITIES

### ACTIVITY 1

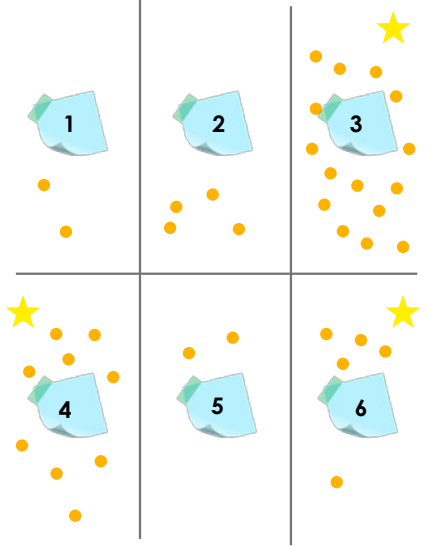
#### ROUND 1 - IDEA GENERATION

Community members will write down one idea per post-it note and place it on the idea generation board. Write as many ideas as you have. Post-its will be tallied for recurring ideas at the end of the round. The top 4-6 recurring ideas will move on to the second round. If a tie occurs, it will be broken by a verbal vote.



#### ROUND 2 - REFINING IDEAS

Community members will place a sticker by the top three ideas they'd like to support in this round of elimination.



#### ROUND 3 - FINAL SUGGESTIONS

The top three winners from the refining round will be recorded and used in future planning and design discussions.



#### Activity Three - Discussion

In groups of 3 or 4, discuss the following questions and write a brief summary of what was discussed on the back of this prompt:

**Q1:** Of the park activities presented today, are there any that seem to require a higher level of regular maintenance and/or funding?

**Q2:** What park activities does your discussion group find worthy of extensive funding and planning efforts for the benefit of future generations? Your opinions may differ, that's okay. Discuss and write them all.



#### Activity Three - Discussion

In groups of 3 or 4, discuss the following questions and write a brief summary of what was discussed on the back of this prompt:

**Q1:** Much enthusiasm has circulated regarding restoring a majority of the current agriculture land. What does your discussion group know about prescribed burning as a ecological management method?

**Q2:** Are there any members of your discussion group who are new to the concept?



#### Activity Three - Discussion

In groups of 3 or 4, discuss the following questions and write a brief summary of what was discussed on the back of this prompt. Use the provided map to show key points of discussion:

Trail accessibility will be a large focus of the master plan. Discuss what an immersive hiking experience through the park may look like for able-bodied and disabled visitors.

What signage might you find along trails? Will you travel through woods, open areas or both? Are there different trail difficulty levels? Where might the trails lead to? Where are the lookout points?



**Activity Two - Visualizing.** Draw or write your vision that reflects the statement below

## I ENVISION THE PARK TO BE...

**Activity Two - Visualizing.** Draw or write your vision that reflects the statement below

## I ENVISION THE PARK TO HAVE...

# Appendix - Focus Group Meeting Attendance

## FOCUS GROUP TRAILS & ACCESSIBILITY 3/5

TRAILS & ACCESSIBILITY SIGN IN 3/5/24	
NAME / AFFILIATION	EMAIL
Maryanne Demichea, town resident	maodemichea@gmail.com
HARRY PULLIAM	HPULLIAM@smcsl.com
Ashley Haffner	richhaff@yahoo
Kam Wigdal	wigdalK@gmail
BEN NEFF	ben.neff@me.com
FRANK GRENZOW	deerkolow@tds.net
Lee UNWID	lee24hours@yahoo.com
Dennis Haak / NG-M Cross Country	dennis.haak@ngsd.k12.wi.us

## FOCUS GROUP 2 RESTORATION 3/5

RECREATION FOCUS GROUP SIGN IN	
NAME	
JASON NETON	
Ellyott Buel	
Ashley Haffner	
Bob Elkins	
Jesse Donahue	
Chris Coon	
Mark Pernitz	
Damion Babler	
Harry Pulliam	
Matt Belknap	

## FOCUS GROUP 3 RECREATION 3/7

RESTORATION SIGN IN 3/5/24	
NAME / AFFILIATION	
Jasmine Wyant / Upper Sugar River Watershed Ass.	
Todd Argall	
Mike Davis TPE	
JASON NETON	
FRANK (TRAILS GROUP)	
MARK PERNITZ	
HARRY PULLIAM	
CHRIS NARVESON	
Lula Miller	
Grace McLaughlin TNG	
Chris Narveson	

## FOCUS GROUP 4 ORCHARD 3/7

ORCHARD FOCUS GROUP SIGN IN email: 3/7/24	
NAME	
Bob Elkins	
Mark Pernitz	
Harry Pulliam	
Ashley Haffner	
Damion Babler	outadabov20@yahoo.com
Shehnaaz Shahidain	
Mike Zwick	zwickmg@gmail.com
Erin Emery	
Madelin Kuhn	



# Appendix - Master Plan Preliminary Cost Analysis

Restoration Areas	Area Acres	Year	Constructed Features per Year per Area														Construction Budget*																			
			Trail Construction (Feet)						Restoration (Acres)			Picnic Areas	Dog Park	Orchard	Play Area	General Amenity	Trail Construction (\$ / Foot)						Restoration (\$ / Acre)			Picnic Areas	Dog Park	Orchard	Play Area	General Amenity	Construction Cost per Phase and Area					
			Paved	Mowed	Limestone	Woodland (Dirt)	Boardwalk	Timber Stairs	Amenity	Cover Crop Seed	Rest. Seed	Woodland	(Each)	(Sq. Ft.)	(Acres)	(Each)	(Each)	Paved \$35	Mowed \$5	Limestone \$20	Woodland \$5	Boardwalk \$40	Timber Stairs \$5	Amenity (\$var.)	Cover Crop \$1,200	Rest. Seed \$1,453	Woodland \$1,500	(Allowance) \$4,500	(per sq. ft) \$1	(per acre) \$4,000		(Allowance) \$5,000	(Allowance) (\$var.)			
<b>Zone A</b>	21.90		0	5749	0	1395	0	0	2	19	22	7	3	0	0	1	1	\$0	\$29,200	\$0	\$7,000	\$0	\$0	\$500	\$23,400	\$32,400	\$10,400	\$13,500	\$0	\$0	\$5,000	\$16,000	\$137,400			
Area 1	0.45	Year 1								0.45							Rd / Parking Lot															\$700	\$16,000	\$16,700		
Area 2	4.55	Year 1							4.55																\$5,500									\$21,900		
		Year 2				556			4.55	4.55	4.55								\$2,800						\$6,700	\$6,900										
Area 3	2.01	Year 2							2.01																\$2,500										\$10,100	
		Year 3							2.01	2.01															\$3,000											
Area 4	2.63	Year 3							2.63																\$3,200										\$10,900	
		Year 4							2.63	2.63															\$3,900											
Area 5	2.05	Year 4							2.05																\$2,500										\$9,050	
		Year 5							2.05	2.05														\$250	\$3,000											
Area 6	1.63	Year 5							1.63																\$2,000										\$7,800	
		Year 6							1.63	1.63															\$2,400											
Area 7	2.31	Year 6							2.31																	\$3,400									\$11,100	
		Year 7				839			2.31	2.31								\$4,200							\$3,400	\$3,500										
Area 8	1.53	Year 7							1.53																\$1,900										\$9,250	
		Year 8							1.53	1.53														\$250	\$2,300											
Area 9	1.31	Year 8							1.31																\$1,600										\$8,700	
		Year 9							1.31	1.31															\$1,900											
Area 10	1.13	Year 9							1.13																\$1,400										\$31,900	
		Year 10							1.13	1.13															\$1,700	\$4,500										
Area 11	2.30	Year 10							2.30																\$2,800		\$9,000								\$20,600	
		Year 11							2.30	2.30															\$3,400			\$5,000								
<b>Zone B</b>	20.43		400	3057	557	0	0	0	2	0	20	10	0	0	1.5	0	2	\$14,000	\$15,500	\$11,200	\$0	\$0	\$0	\$0	\$0	\$29,900	\$15,200	\$0	\$0	\$6,000	\$0	\$16,000	\$107,800			
Area 12	2.66	Year 1							2.66																	\$3,900									\$3,900	
Area 13	0.74	Year 2							0.74																	\$1,100									\$12,600	
		Year 2							0.74																											
Area 14	2.65	Year 1							2.65																	\$3,900									\$27,800	
		Year 2							2.65	2.65																\$3,900	\$4,000		\$6,000							
		Year 3							2.65	2.65																										\$10,000
Area 15	3.96	Year 5							3.96	3.96																\$5,800	\$6,000								\$11,800	
Area 16	3.43	Year 6							3.43	3.43																\$5,000	\$5,200								\$16,300	
Area 17	6.99	Year 7	400			557			6.99																										\$35,400	

# Appendix - Master Plan Option A Preliminary Cost Analysis

Zone	Area	Year	Constructed Features per Year per Area														Construction Budget*																
			Paved	Mowed	Limestone	Woodland (Dirt)	Boardwalk	Timber Stairs	Amenity	Cover Crop Seed	Rest. Seed	Woodland	(Each)	(Sq. Ft.)	(Acres)	(Each)	(Each)	Paved \$35	Mowed \$5	Limestone \$20	Woodland \$5	Boardwalk \$40	Timber Stairs \$5	Amenity (\$var.)	Cover Crop \$1,200	Rest. Seed \$1,453	Woodland \$1,500	(Allowance) \$4,500	(Allowance) (\$var.)	(per acre) \$4,000	(Allowance) \$5,000	(Allowance) (\$var.)	Cost per Phase and Area
Zone C	27.41		0	6520	0	0	150	20	1	23	28	4	0	0	0	1	\$0	\$33,000	\$0	\$0	\$6,000	\$100	\$0	\$28,500	\$41,500	\$6,100	\$0	\$0	\$0	\$0	\$20,000	\$135,200	
Area 18	2.10	Year 1		820						2.10								\$4,100						\$2,600								\$9,800	
		Year 2							1	2.10														\$3,100									
Area 19	1.75	Year 2		750						1.75								\$3,800						\$2,100								\$8,500	
		Year 3								1.75														\$2,600									
Area 20	2.74	Year 3		439						2.74								\$2,200						\$3,300								\$9,500	
		Year 4								2.74														\$4,000									
Area 21	2.98	Year 4		1377						2.98								\$6,900						\$3,600								\$14,900	
		Year 5								2.98														\$4,400									
Area 22	1.67	Year 5		462						1.67								\$2,400						\$2,100								\$7,000	
		Year 6								1.67														\$2,500									
Area 23	2.68	Year 6		449						2.68								\$2,300						\$3,300								\$15,500	
		Year 7					150			2.68											\$6,000			\$3,900									
Area 24	3.45	Year 7		766						3.45								\$3,900						\$4,200								\$13,200	
		Year 8								3.45														\$5,100									
Area 25	3.81	Year 8		1024						3.81								\$5,200						\$4,600								\$15,400	
		Year 9								3.81														\$5,600									
Area 26	2.19	Year 9		433						2.19								\$2,200						\$2,700								\$28,100	
		Year 10								2.19					Unique Feature									\$3,200					\$20,000				
Area 27	4.04	Year 10						20		4.86	4.04											\$100		\$7,100	\$6,100						\$13,300		
Restoration Areas	Area Acres	Year	Constructed Features per Year per Area														Construction Budget*																
			Trail Construction (Feet)							Restoration (Acres)			Picnic Areas	Dog Park	Orchard	Play Area	General Amenity	Trail Construction (Feet)							Restoration (Acres)			Picnic Areas	Dog Park	Orchard	Play Area	General Amenity	Construction Cost per Phase and Area
			Paved	Mowed	Limestone	Woodland (Dirt)	Boardwalk	Timber Stairs	Amenity	Cover Crop Seed	Rest. Seed	Woodland	(Each)	(Sq. Ft.)	(Acres)	(Each)	(Each)	Paved \$35	Mowed \$5	Limestone \$20	Woodland \$5	Boardwalk \$40	Timber Stairs \$5	Amenity (\$var.)	Cover Crop \$1,200	Rest. Seed \$1,453	Woodland \$1,500	(Allowance) \$4,500	(Allowance) (\$var.)	(per acre) \$4,000	(Allowance) \$5,000	(Allowance) (\$var.)	
Zone D	5.95		0	1114	100	0	0	0	0	6	6	0	0	43560	0	0	1	\$0	\$5,600	\$2,000	\$0	\$0	\$0	\$0	\$7,300	\$8,800	\$0	\$0	\$25,000	\$0	\$0	\$15,000	\$63,700
Area 28	2.77	Year 1								2.77															\$3,400								\$35,500
		Year 2		600						2.77				43560					\$3,000						\$4,100		\$25,000						
Area 29	3.18	Year 1								3.18															\$3,900								\$28,200
		Year 2		514	100					3.18									\$2,600	\$2,000					\$4,700								
		Year 3													Entrance Sign															\$15,000			
Restoration Areas	Area Acres	Year	Constructed Features per Year per Area														Construction Budget*																
			Trail Construction (Feet)							Restoration (Acres)			Picnic Areas	Dog Park	Orchard	Play Area	General Amenity	Trail Construction (Feet)							Restoration (Acres)			Picnic Areas	Dog Park	Orchard	Play Area	General Amenity	Construction Cost per Phase and Area
			Paved	Mowed	Limestone	Woodland (Dirt)	Boardwalk	Timber Stairs	Amenity	Cover Crop Seed	Rest. Seed	Woodland	(Each)	(Sq. Ft.)	(Acres)	(Each)	(Each)	Paved \$35	Mowed \$5	Limestone \$20	Woodland \$5	Boardwalk \$40	Timber Stairs \$5	Amenity (\$var.)	Cover Crop \$1,200	Rest. Seed \$1,453	Woodland \$1,500	(Allowance) \$4,500	(Allowance) (\$var.)	(per acre) \$4,000	(Allowance) \$5,000	(Allowance) (\$var.)	
Zone E	7.57		0	3576	0	0	30	0	0	0	6	3	1	0	0	0	0	\$0	\$17,900	\$0	\$0	\$1,200	\$0	\$0	\$0	\$9,500	\$1,800	\$4,500	\$0	\$0	\$0	\$12,000	\$46,900
Area 30	2.31	Year 2		1956						2.31									\$9,800						\$3,400								\$13,200
Area 31	3.25	Year 1									1.18															\$1,800						\$29,500	
		Year 2		1620						2.07			1			Parking Lot			\$8,100						\$3,100		\$4,500			\$12,000			
Area 32	2.01	Year 1									2.01																					\$4,200	
		Year 2					30			2.01												\$1,200			\$3,000								
Totals			400	20016	657	1395	180	20	5	48	83	24	4	43560	1.5	1	n/a	\$14,000	#####	\$13,200	\$7,000	\$7,200	\$100	\$500	\$59,200	\$122,100	\$33,500	\$18,000	\$25,000	\$6,000	\$5,000	\$79,000	\$491,000

# Appendix - Master Plan Option B Preliminary Cost Analysis

Restoration Areas	Area Acres	Year	Constructed Features per Year per Area														Construction Budget*																
			Trail Construction (Feet)							Restoration (Acres)			Picnic Areas	Dog Park	Orchard	Play Area	General Amenity	Trail Construction (\$ / Foot)							Restoration (\$ / Acre)			Picnic Areas	Dog Park	Orchard	Play Area	General Amenity	Construction Cost per Phase and Area
			Paved	Mowed	Limestone	Woodland (Dirt)	Boardwalk	Timber Stairs	Amenity	Cover Crop Seed	Rest. Seed	Woodland	(Each)	(Sq. Ft.)	(Acres)	(Each)	(Each)	Paved	Mowed	Limestone	Woodland	Boardwalk	Timber Stairs	Amenity (\$var.)	Cover Crop	Rest. Seed	Woodland	(Allowance)	(per sq. ft.)	(per acre)	(Allowance)	(Allowance)	
<b>Zone A</b>	23.33		0	5684	0	1395	0	0	2	17.4768595	23.322948	4.1682966	1	0	0	0	1	\$0	\$28,800	\$0	\$7,000	\$0	\$0	\$500	\$21,400	\$34,400	\$6,300	\$4,500	\$0	\$0	\$0	\$16,000	\$118,900
Area 1	3.54	Year 1									3.54					Rd / Parking Lot																\$16,000	\$21,200
Area 2	1.86	Year 1									1.86													\$2,300									\$15,100
		Year 2				556					1.86	1.86	1						\$2,800					\$2,700	\$2,800	\$4,500							
Area 3	4.55	Year 2									4.55												\$5,500									\$16,800	
		Year 3			904						4.55												\$4,600										
Area 4	2.01	Year 3									2.01												\$3,800									\$9,300	
		Year 4									2.01													\$2,500									
Area 5	2.63	Year 4									2.63												\$3,300									\$10,650	
		Year 5							1		2.63														\$250	\$3,900							
Area 6	2.05	Year 5									2.05												\$3,400									\$8,900	
		Year 6									2.05													\$2,500		\$3,000							
Area 7	2.31	Year 6									2.31																					\$11,100	
		Year 7				839					2.31	2.31							\$4,200														
Area 8	1.65	Year 7									1.65												\$4,800									\$9,450	
		Year 8							1		1.65													\$250	\$2,000	\$2,400							
Area 9	1.53	Year 8									1.53												\$5,200									\$9,400	
		Year 9									1.53																						
Area 10	1.20	Year 9									1.20												\$3,700									\$7,000	
		Year 10				730					1.20														\$1,500	\$1,800							
<b>Zone B</b>	18.05		0	2134	721	0	0	0	2	7.946189164	18.050234	10.104045	0	0	1.5	0	2	\$0	\$10,800	\$14,500	\$0	\$0	\$0	\$9,600	\$26,400	\$15,300	\$0	\$0	\$6,000	\$0	\$10,500	\$93,100	
Area 11	0.96	Year 7									0.96					Limestone Parking Lot Mowed Road								\$6,100							\$8,000	\$15,500	
Area 12	4.25	Year 1									4.25													\$5,100								\$17,600	
		Year 2				311					4.25														\$6,300								
Area 13	3.70	Year 2									3.70													\$4,500								\$19,150	
		Year 2				160			1		3.70													\$800	\$8,200								
Area 14	2.64	Year 1									2.64													\$3,900								\$28,050	
		Year 2				762			1		2.64	2.64													\$3,900		\$4,000		\$6,000		\$250		
		Year 3									2.64					Fencing															\$10,000		
Area 15	4.03	Year 5									4.03	4.03													\$5,900	\$6,100						\$12,000	
Area 16	3.43	Year 6									3.43	3.43												\$6,100		\$5,000	\$5,200					\$16,300	
Area 17																																	

# Appendix - Master Plan Preliminary Cost Analysis

		Paved	Mowed	Limestone	Woodland (Dirt)	Boardwalk	Timber Stairs	Amenity	Cover Crop Seed	Rest. Seed	Woodland	(Each)	(Sq. Ft.)	(Acres)	(Each)	(Each)	Paved \$35	Mowed \$5	Limestone \$20	Woodland \$5	Boardwalk \$40	Timber Stairs \$5	Amenity (\$var.)	Cover Crop \$1,200	Rest. Seed \$1,453	Woodland \$1,500	(Allowance) \$4,500	(Allowance) (\$var.)	(per acre) \$4,000	(Allowance) \$5,000	(Allowance) (\$var.)	Cost per Phase and Area					
<b>Zone C</b>		27.41	0	6520	0	0	150	0	1	23.37	28.23	4.04	0	0	0	1	\$0	\$33,000	\$0	\$0	\$6,000	\$0	\$0	\$28,500	\$41,500	\$6,100	\$0	\$0	\$0	\$0	\$20,000	\$135,100					
Area 18	2.10																																\$9,800				
	Year 1		820						2.10	2.10								\$4,100						\$2,600													
Area 19	1.75																																\$8,500				
	Year 2		750						1.75	1.75								\$3,800						\$2,100													
Area 20	2.74																																\$9,500				
	Year 3		439						2.74	2.74								\$2,200						\$3,300													
Area 21	2.98																																\$14,900				
	Year 4		1377						2.98	2.98								\$6,900						\$3,600													
Area 22	1.67																																\$7,000				
	Year 5		462						1.67	1.67								\$2,400						\$2,100													
Area 23	2.68																																\$15,500				
	Year 6		449						2.68	2.68								\$2,300						\$3,300													
Area 24	3.45					150																											\$13,200				
	Year 7		766						3.45	3.45								\$3,900						\$4,200													
Area 25	3.81																																\$15,400				
	Year 8		1024						3.81	3.81								\$5,200						\$4,600													
Area 26	2.19																																\$28,100				
	Year 9		433						2.19	2.19								\$2,200						\$2,700													
Area 27	4.04																																\$13,200				
	Year 10								4.86	4.04																											
Restoration Areas	Area Acres	Year	Constructed Features per Year per Area														Construction Budget*																				
			Trail Construction (Feet)								Restoration (Acres)				Picnic Areas	Dog Park	Orchard	Play Area	General Amenity	Trail Construction (Feet)								Restoration (Acres)				Picnic Areas	Dog Park	Orchard	Play Area	General Amenity	Construction Cost per Phase and Area
			Paved	Mowed	Limestone	Woodland (Dirt)	Boardwalk	Timber Stairs	Amenity	Cover Crop Seed	Rest. Seed	Woodland	(Each)	(Sq. Ft.)	(Acres)	(Each)	(Each)	Paved	Mowed	Limestone	Woodland	Boardwalk	Timber Stairs	Amenity	Cover Crop	Rest. Seed	Woodland	(Allowance)	(Allowance)	(per acre)	(Allowance)	(Allowance)	(Allowance)				
<b>Zone D</b>		5.95	0	1114	100	0	0	0	0	5.95	5.95	0	0	43560	0	0	1	\$0	\$5,600	\$2,000	\$0	\$0	\$0	\$0	\$7,300	\$8,800	\$0	\$0	\$25,000	\$0	\$0	\$15,000	\$63,700				
Area 28	2.77																																\$35,500				
	Year 1								2.77	2.77																											
Area 29	3.18																																	\$28,200			
	Year 1								3.18	3.18																											
Area 29	3.18																																	\$28,200			
	Year 2		514	100					3.18	3.18																											
Area 29	3.18																																	\$28,200			
	Year 3								3.18	3.18																											
Restoration Areas	Area Acres	Year	Constructed Features per Year per Area														Construction Budget*																				
			Trail Construction (Feet)								Restoration (Acres)				Picnic Areas	Dog Park	Orchard	Play Area	General Amenity	Trail Construction (Feet)								Restoration (Acres)				Picnic Areas	Dog Park	Orchard	Play Area	General Amenity	Construction Cost per Phase and Area
			Paved	Mowed	Limestone	Woodland (Dirt)	Boardwalk	Timber Stairs	Amenity	Cover Crop Seed	Rest. Seed	Woodland	(Each)	(Sq. Ft.)	(Acres)	(Each)	(Each)	Paved	Mowed	Limestone	Woodland	Boardwalk	Timber Stairs	Amenity	Cover Crop	Rest. Seed	Woodland	(Allowance)	(Allowance)	(per acre)	(Allowance)	(Allowance)	(Allowance)				
<b>Zone E</b>		7.57	0	3576	0	0	106	0	0	0	6.39	3.19	1	0	0	1	0	\$0	\$17,900	\$0	\$0	\$4,300	\$0	\$0	\$0	\$9,500	\$1,800	\$4,500	\$0	\$0	\$5,000	\$12,000	\$55,000				
Area 30	2.31																																\$13,200				
	Year 2		1956						2.31	2.31																											
Area 31	3.25																																	\$29,500			
	Year 1										1.18																										
Area 31	3.25																																	\$29,500			
	Year 2		1620						2.07	2.07	1																										
Area 32	2.01																																	\$12,300			
	Year 1										2.01																										
Area 32	2.01					106																												\$12,300			
	Year 2								2.01	2.01																											
<b>Totals</b>			0	19028	821	1395	256	0	5	55	82	22	2	43560	1.5	1	n/a	\$0	\$96,100	\$16,500	\$7,000	\$10,300	\$0	\$500	\$66,800	\$120,600	\$29,500	\$9,000	\$25,000	\$6,000	\$5,000	\$73,500	\$465,800				

Mr. Roger Truttman, President  
Village of New Glarus  
319 2<sup>nd</sup> Street  
New Glarus, WI 53574

**RE: Term Sheet -- Purchase and Sale of 26<sup>th</sup> Fifth Avenue, New Glarus, WI 53574  
(the "Property").**

Dear President Truttman:

This document (the "Term Sheet") summarizes the terms of a proposed purchase by the Village of New Glarus of the Property from the Town of New Glarus, the Seller. The undersigned acknowledge that this letter is intended to outline the initial terms for consideration only and is not intended to oblige any party contractually. No such obligation arises from this letter or from any resulting Sale Agreement unless and until a mutually satisfactory Sale Agreement is fully executed by, and delivered to, all parties.

Subject to a mutually agreed upon Sale Agreement, Seller is willing to proceed under the following terms and conditions.

1. Seller: Town of New Glarus
2. Buyer: Village of New Glarus
3. Property: 26<sup>th</sup> Fifth Avenue, New Glarus, WI 53574
4. Sale Price: Five hundred thousand and 00/100 dollars (\$500,000.00)
5. Closing Costs: Seller shall pay all grantor transfer taxes applicable to the transaction contemplated hereby, the cost to prepare the deed from Seller, and the cost of recording all documents necessary to correct or remove defects in or encumbrances upon Seller's title to the Property (if applicable). Buyer shall pay the cost of any grantee transfer taxes, title examination fees, the cost of any title insurance obtained by Buyer, the cost of a current survey of the Property, the cost of preparing and/or recording all documents to be recorded other than those referred to in the preceding sentence, and any other costs related to the Closing. Each party shall pay its own attorneys' fees.
6. No Brokers: No brokers are involved and no commissions will be paid.
7. Authorization: The Seller must procure approval at a Town Meeting of electors of the Town. The Village must obtain approval of the Village Board.
8. Documentation: The purchase and sale agreement will be executed in a WB-15 Commercial Offer to Purchase, subject to negotiation by the

parties. The Agreement will provide for sale of title to the Property in a manner and form acceptable to the Buyer.

9. Conditions

The Agreement will contain the following conditions:

- The Village's obligation to purchase is contingent upon the Village being awarded a Flexible Facilities Program Grant, which the Village will diligently pursue.
- The Village's engineers, consultants, architects and consultants will be allowed access to the Property for inspection purposes at reasonable times with notice to the Town Clerk.
- The Town may remain in its current location without rent charges through May 1, 2025.

If the above terms and conditions are acceptable, please sign below to acknowledge Buyer's agreement of this letter and return one (1) fully executed copy to the Town. The terms embodied in this letter shall expire at 5:00 p.m. on July 17, 2024 if not accepted.

Seller:

Town of New Glarus

Signature: \_\_\_\_\_

By (Print Name): Chris Narveson Dated: \_\_\_\_\_

Its (Print Title): Chairman

Accepted and agreed to this \_\_\_ day of \_\_\_\_\_ 2024.

Buyer

\_\_\_\_\_

Signature: \_\_\_\_\_

By (Print Name): \_\_\_\_\_

Its (Print Title): \_\_\_\_\_

# VILLAGE OF NEW GLARUS



## ADMINISTRATION DEPARTMENT

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### MEMORANDUM

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**To:** Village Board  
**From:** Lauren Freeman, Village Administrator  
**Date:** June 4, 2024  
**Re:** Cemetery Committee

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#### **Background:**

Back in fall 2022, the Swiss Church congregation voted to begin the process of transferring ownership of their cemetery to the Village of New Glarus through an abandonment process. Wisconsin state law includes provisions that provides cemetery owners the ability to force transference of cemeteries when they are no longer able to sustain the persistent losses from cemetery management. That process requires a 5-year period of abandonment.

In spring of 2023, the Swiss Church stopped maintaining the cemetery to begin the abandonment process. During this time, the Village and Church received many phone calls and emails from residents who were upset that the cemetery was not being maintained. The Village and Church came to a resolution at the time agreeing that the Village would not use the Church's maintenance of the cemetery against their abandonment claim. Soon after, the Church began maintaining the cemetery once again.

Since then, Village staff have requested information from the Church to aid in the transference process including financial and operational information. One important piece to the cemetery transference will be ensuring that all the cemetery records are digitized for easy access and administration, and whoever takes over the administration is provided proper training on these records.

#### **Discussion:**

Given the amount of information and planning that needs to take place for the cemetery transference, staff recommend creating a committee to work through these details and provide a recommendation to the Village Board.

#### **Proposed Cemetery Committee Makeup:**

- 2 Village Board Members – Gof Thomson & Larry Steussy
- 1 Town Board Member
- 1 Village Resident
- 1 Swiss Church Representative
- 1 Staff Representative – Village Administrator (no voting rights)

Cemetery Committee Purpose:

- Review financial and operational information provided by the Swiss Church
- Explore options/models for cemetery ownership and operation
- Develop proposed action plan for cemetery transference as a recommendation to the Village Board



# Request to Use Facilities

We WI DNR Volunteer Instructors hereby request the use  
Individual / Group name

of the New Glarus Town Hall Community Room.

For our Event: Hunter Safety on Aug 10 & 11  
Event Date

During the Hours of: 7:00 am To: 6:00 pm  
Begin Time End Time

Our Town of New Glarus Sponsor is: Troy Pauli  
Current Town Board Member, Committee Member or Staff Member

Contact Person in Charge of Event: Brent Peters  
Responsible Individual

Address: PO Box 101 City, State & Zip: New Glarus, WI

Telephone: 815-541-0586 Email: bpeters87@gmail.com

## TERMS OF AGREEMENT:

1. Our group meets the confines of the building capacity and is less than or equal to 50 people.
2. We agree to pay a minimum charge of \$25 to the Town of New Glarus for the use of the facility.
3. We agree that no food or beverages will be served.
4. We agree to clean the facilities and will be responsible for any damage done.
5. We agree to provide and take appropriate security measures to protect the facilities.
6. We agree to take responsibility for the premises on the above-mentioned date(s).

I Brent Peters affirm that I have read this Facilities and Property Use Waiver and Liability Release, and that I understand the contents of this Agreement to use New Glarus Town Hall on the date indicated above.

[Signature] 7-9-24  
Signature of person in Charge Date

WI DNR Hunter Safety  
Organization

APPROVED BY: New Glarus Town Board Date

Note: This request must be filed 30 days prior to the date requested. Payment will accompany this document along with proof of insurance if requested. This application may be subject to further limitations and requirements as directed by the Town Board.



STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor  
Kathy Blumenfeld, Secretary-designee  
Jana Steinmetz, Administrator

**Date:** January 3, 2024

**To:** Recreational Safety Instructors

**Re:** Certificate of Protection in Lieu of an Insurance Policy

**For:** ATV, boating & snowmobile safety and hunter and bow hunter education courses taking place in the State of Wisconsin between January 3<sup>rd</sup>, 2024 and December 31<sup>st</sup>, 2024.

Volunteer recreational safety instructors for the ATV, boating, snowmobile, hunter and bow hunter safety education courses are considered agents of the State of Wisconsin while performing their official duties for the Department of Natural Resources (DNR). As agents of the State of Wisconsin these volunteers are protected by the State of Wisconsin Self-Funded Liability and Property Programs. Section 20.505(2)(k), Wisconsin Statutes, provides funds to pay liability and property claims.

The property program provides coverage to volunteer instructors who use their personally owned ATVs, boats, snowmobiles and equipment for the purpose of instructing the DNR course. There is a \$250 deductible for any property damage claims. The Department of Natural Resources, Bureau of Law Enforcement will work directly with safety instructors regarding the \$250 deductible.

The liability program, per section 895.46, provides that the state will pay judgments taken against state officers, employees, or agents for acts carried out while within the scope of their employment.

If you have any questions regarding the above, please feel free to contact this office.

Sincerely,

*Paula L. Sohn*

Paula L. Sohn  
Risk Management Specialist-Senior  
Department of Administration  
Bureau of State Risk Management

cc: Sierra Storkel, Department of Natural Resources Risk Management

FEE: \$20.00 (non-refundable)

**APPLICATION FOR OPERATOR'S LICENSE**  
To Serve Fermented Malt Beverages and Intoxicating Liquors

I, the undersigned, do hereby respectfully make application to the local governing body of the Town of New Glarus, County of Green, Wisconsin for a license to serve, from date hereof to June 30, 2026, inclusive (unless sooner revoked), Fermented Malt Beverages and Intoxicating Liquors, subject to the limitations imposed by Section 125.32(2) and 125.68(2) of the Wisconsin Statutes and all act amendatory thereof and supplementary thereto, and hereby agree to comply with all laws, resolutions, ordinances and regulations, Federal, State or Local, affecting the sale of such beverages and liquors if a license be granted to me.

I certify that I am 19 years of age.

  
\_\_\_\_\_  
Signature of Applicant

**Answer the following questions fully and completely:**

Name of Applicant: Madeline Thoemke


Address of Applicant: [REDACTED]  
Belleville, WI 53608

Is application new or renewal? New If renewal, was your last license issued in the Town of New Glarus? YES/NO  
If not, where? \_\_\_\_\_

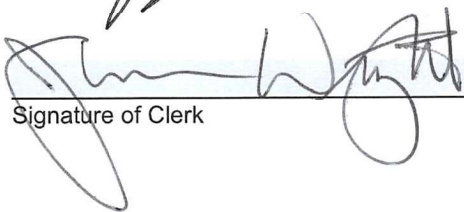
As required by WI Stats. Section 125.17(6), have you completed the alcohol awareness course? YES / NO  
If so, where? 360 Learn2 Serve

Place of Employment: Whiskey Run BRU

STATE OF WISCONSIN  
GREEN COUNTY

  
\_\_\_\_\_  
Signature of Applicant

6-10-2024  
Date

  
\_\_\_\_\_  
Signature of Clerk

**APPLICATION FOR OPERATOR'S LICENSE  
BACKGROUND INFORMATION**

NAME: Madeline M Thoenke  
First Middle Last

ADDRESS: [REDACTED]

CITY/STATE/ZIP: Belleville, WI 63508

PHONE NUMBER: [REDACTED]

DATE OF BIRTH: [REDACTED] DRIVER LICENSE #: [REDACTED]

Previous Address (less than 5 years): NA

Have you ever been convicted of any felony? YES  NO

Date of such conviction \_\_\_\_\_  
Name of Court \_\_\_\_\_  
Nature of offense \_\_\_\_\_

Have you been convicted of any Misdemeanor/Municipal Ordinance within the last 10 years? YES  NO

If yes, list convictions:  
Date of such conviction \_\_\_\_\_  
Name of Court: \_\_\_\_\_  
Nature of offense: \_\_\_\_\_

Have you ever been convicted of any Alcohol Related Offenses? YES  NO

(i.e: OWI; Absolute Sobriety, Underage Drinking, Open Intoxicants, Procuring)  
If yes, list convictions:  
Date of such conviction: \_\_\_\_\_  
Name of Court: \_\_\_\_\_  
Nature of offense: \_\_\_\_\_

Have you been convicted of violating any license law or ordinance regulating the sale of Fermented malt beverages or intoxicating liquors? YES  NO

Nature of Violation \_\_\_\_\_

Are you currently under investigation, or pending charges, for a Felony, Misdemeanor offense, or Municipal violation? YES  NO

If yes, explain: \_\_\_\_\_

Has any license, (Driver's license, Bartender's license, etc.) issued to you ever been suspended, revoked or denied, due to an alcohol or drug related offense or incident? YES  NO

If yes, explain: \_\_\_\_\_

*Having read and answered all of the above statements and questions, I hereby consent to investigation of such facts, and certify that all information provided on the application and the background information is true and correct to the best of my knowledge. I understand that providing false information or failing to disclose information may be grounds for denial of this operator's license as well as denial of the right to apply for a license for a six month period. I understand that the license fee is non-refundable.*

Signed: [Signature]

**POLICE ADMINISTRATION'S REPORT TO Clerk-Treasurer/Town Board**

TRAFFIC  NCIC  CIB  LOCAL  CCAP/WCCA

CRIMINAL HISTORY NOT RUN OTHER: \_\_\_\_\_

POLICE ADMINISTRATION'S RECOMMENDATION: APPROVE DENY  
If denied, reason: \_\_\_\_\_

- Applicant has been convicted of a felony that substantially relates to the licensed activity (unless duly pardoned).
- Applicant has habitually been a law offender (arrest or conviction of at least two offenses which are substantially related to the licensed activity within the five years immediately preceding the license application).
- Applicant did not disclose complete information on application.

BACKGROUND INVESTIGATION COMPLETED BY: Chief Studeman DATE: 6-11-24  
N24-02058

PUBLIC SAFETY DETERMINATION: APPROVE / DENY DATE: \_\_\_\_\_  
If denied, reason: \_\_\_\_\_

TOWN BOARD DETERMINATION: APPROVE / DENY DATE: \_\_\_\_\_  
If denied, reason: \_\_\_\_\_

Denial notice sent by certified mail to applicant by Town Clerk: \_\_\_\_\_  
(date)

Renewal Applicant request for Reconsideration Hearing: \_\_\_\_\_  
[Only renewals have right to hearing] (date)

**RECONSIDERATION HEARING** (by closed session):  
[Must be at least 10 days after notice of denial.]

DETERMINATION: AFFIRM / REVERSE DATE: \_\_\_\_\_

Denial notice sent to applicant by Town Clerk: \_\_\_\_\_  
(date)

NOTE: A renewal applicant who is denied any license upon reconsideration of the matter may apply to the Circuit Court pursuant to § 125.12(2)(d), Wis. Stats., for review.

U21 WISCONSIN USA NOT FOR FEDERAL PURPOSES  
DRIVER LICENSE REGULAR



4a [REDACTED]  
3 DOB [REDACTED]  
4a ISS 11/14/2023  
4b EXP 12/15/2031  
15 SEX F 16 HGT 5'-01"  
17 WGT [REDACTED] lb  
18 EYES GRN  
19 HAIR BRO  
9 CLASS D  
9a ENG NONE

DEC 04

1 THOEMKE  
2 MADELINE  
3 MARTHA JOSEPHINE MI  
4 [REDACTED]  
5 BELLEVILLE, WI 53508

UNDER 18 UNTIL  
AGE ATTAINED  
UNDER 21 UNTIL

5 DD 0710D2023111419285855





**LEARN 2 SERVE™**

**CERTIFICATE OF COMPLETION**

This certifies that

Madeline Thoenke

is awarded this certificate for

**Wisconsin Responsible Beverage Server Training**



Completion Date  
06/06/2024



Expiration Date  
06/06/2026



Certificate #  
WI-00627073

Official Signature

This certificate is non-transferable and represents the successful completion of an approved Wisconsin Department of Revenue Responsible Beverage Server Course in compliance with secs. 125.04(5)(a)5., 125.17(6), and 134.66(2m), Wis. Stats.

FEE: \$20.00 (non-refundable)

**APPLICATION FOR OPERATOR'S LICENSE**  
To Serve Fermented Malt Beverages and Intoxicating Liquors

I, the undersigned, do hereby respectfully make application to the local governing body of the Town of New Glarus, County of Green, Wisconsin for a license to serve, from date hereof to June 30, 2026, inclusive (unless sooner revoked), Fermented Malt Beverages and Intoxicating Liquors, subject to the limitations imposed by Section 125.32(2) and 125.68(2) of the Wisconsin Statutes and all act amendatory thereof and supplementary thereto, and hereby agree to comply with all laws, resolutions, ordinances and regulations, Federal, State or Local, affecting the sale of such beverages and liquors if a license be granted to me.

I certify that I am 18 years of age.

adi  
Signature of Applicant

**Answer the following questions fully and completely:**

Name of Applicant: Aditya Bhattacharya

Address of Applicant: [REDACTED]

Is application new or renewal? Application If renewal, was your last license issued in the Town of New Glarus? YES / NO  
If not, where? \_\_\_\_\_

As required by WI Stats. Section 125.17(6), have you completed the alcohol awareness course? YES / NO  
If so, where? 360 Learn 2 Serve

Place of Employment: Whiskey Run BRV

STATE OF WISCONSIN  
GREEN COUNTY

adi  
Signature of Applicant

05/10/24  
Date

[Signature]  
Signature of Clerk



**APPLICATION FOR OPERATOR'S LICENSE  
BACKGROUND INFORMATION**

NAME: Aditya Bhattacharya

ADDRESS: [Redacted] [Redacted]

CITY/STATE/ZIP: New Glarus/Wisconsin/53574

PHONE NUMBER: (832)920-3937

DATE OF BIRTH: [Redacted] DRIVER LICENSE #: [Redacted]

Previous Address (less than 5 years): \_\_\_\_\_

Have you ever been convicted of any felony? YES /  NO

Date of such conviction \_\_\_\_\_

Name of Court \_\_\_\_\_

Nature of offense \_\_\_\_\_

Have you been convicted of any Misdemeanor/Municipal Ordinance within the last 10 years? YES /  NO

If yes, list convictions:

Date of such conviction \_\_\_\_\_

Name of Court: \_\_\_\_\_

Nature of offense: \_\_\_\_\_

Have you ever been convicted of any Alcohol Related Offenses? YES /  NO

(i.e: OWI; Absolute Sobriety, Underage Drinking, Open Intoxicants, Procuring)

If yes, list convictions:

Date of such conviction: \_\_\_\_\_

Name of Court: \_\_\_\_\_

Nature of offense: \_\_\_\_\_

Have you been convicted of violating any license law or ordinance regulating the sale of Fermented malt beverages or intoxicating liquors? YES /  NO

Nature of Violation \_\_\_\_\_

Are you currently under investigation, or pending charges, for a Felony, Misdemeanor offense, or Municipal violation? YES /  NO

If yes, explain: \_\_\_\_\_

Has any license, (Driver's license, Bartender's license, etc.) issued to you ever been suspended, revoked or denied, due to an alcohol or drug related offense or incident? YES /  NO

If yes, explain: \_\_\_\_\_

**Having read and answered all of the above statements and questions, I hereby consent to investigation of such facts, and certify that all information provided on the application and the background information is true and correct to the best of my knowledge. I understand that providing false information or failing to disclose information may be grounds for denial of this operator's license as well as denial of the right to apply for a license for a six month period. I understand that the license fee is non-refundable.**

Signed: adi

**POLICE ADMINISTRATION'S REPORT TO Clerk-Treasurer/Town Board**

TRAFFIC  NCIC  CIB  LOCAL  CCAP/WCCA

CRIMINAL HISTORY \_\_\_\_\_ NOT RUN OTHER: \_\_\_\_\_

POLICE ADMINISTRATION'S RECOMMENDATION: APPROVE / DENY  
If denied, reason:

- Applicant has been convicted of a felony that substantially relates to the licensed activity (unless duly pardoned).
- Applicant has habitually been a law offender (arrest or conviction of at least two offenses which are substantially related to the licensed activity within the five years immediately preceding the license application).
- Applicant did not disclose complete information on application.

BACKGROUND INVESTIGATION COMPLETED BY: Chief Sturdavant DATE: 6-11-24  
N24-D2057

PUBLIC SAFETY DETERMINATION: APPROVE / DENY DATE: \_\_\_\_\_  
If denied, reason: \_\_\_\_\_

TOWN BOARD DETERMINATION: APPROVE / DENY DATE: \_\_\_\_\_  
If denied, reason: \_\_\_\_\_

Denial notice sent by certified mail to applicant by Town Clerk: \_\_\_\_\_  
(date)

Renewal Applicant request for Reconsideration Hearing: \_\_\_\_\_  
[Only renewals have right to hearing] (date)

**RECONSIDERATION HEARING** (by closed session):  
[Must be at least 10 days after notice of denial.]

DETERMINATION: AFFIRM / REVERSE DATE: \_\_\_\_\_

Denial notice sent to applicant by Town Clerk: \_\_\_\_\_  
(date)

NOTE: A renewal applicant who is denied any license upon reconsideration of the matter may apply to the Circuit Court pursuant to § 125.12(2)(d), Wis. Stats., for review.

U21 **WISCONSIN** USA NOT FOR FEDERAL PURPOSES  
PROBATIONARY DRIVER LICENSE

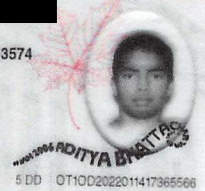


9 CLASS **D**  
9a END **NONE**  
3 DOB [REDACTED]  
4a ISS **01/14/2022**  
4b EXP **01/09/2025**  
15 SEX **M** 16 HGT **5'-10"**  
17 WGT **[REDACTED] lb**  
18 EYES **BRO**  
19 HAIR **BLK**

*adi*  
1 **BHATTACHARYA**  
2 **ADITYA**

4c [REDACTED]  
8 **NEW GLARUS, WI 53574**

UNDER 18 UNTIL  
[REDACTED]  
**JAN 06**



5 DD 0T10D2022011417365566



**LEARN 2 SERVE™**

## CERTIFICATE OF COMPLETION

This certifies that

Aditya Bhattacharya

is awarded this certificate for

**Wisconsin Responsible Beverage Server Training**



Completion Date  
06/06/2024



Expiration Date  
06/06/2026



Certificate #  
WI-00627085

Official Signature

This certificate is non-transferable and represents the successful completion of an approved Wisconsin Department of Revenue Responsible Beverage Server Course in compliance with secs. 125.04(5)(a)5., 125.17(6), and 134.66(2m), Wis. Stats.

6504 Bridge Point Parkway, Suite 100 | Austin, TX 78730 | [www.360training.com](http://www.360training.com)

FEE: \$20.00 (non-refundable)

**APPLICATION FOR OPERATOR'S LICENSE**  
To Serve Fermented Malt Beverages and Intoxicating Liquors

I, the undersigned, do hereby respectfully make application to the local governing body of the Town of New Glarus, County of Green, Wisconsin for a license to serve, from date hereof to June 30, 2025, inclusive (unless sooner revoked), Fermented Malt Beverages and Intoxicating Liquors, subject to the limitations imposed by Section 125.32(2) and 125.68(2) of the Wisconsin Statutes and all act amendatory thereof and supplementary thereto, and hereby agree to comply with all laws, resolutions, ordinances and regulations, Federal, State or Local, affecting the sale of such beverages and liquors if a license be granted to me.

I certify that I am 20 years of age.

Alyssa Holcomb  
Signature of Applicant

**Answer the following questions fully and completely:**

Name of Applicant: Alyssa Holcomb

Address of Applicant: W5148 Holcomb Ln  
Monticello, WI 53570

Is application new or renewal? new If renewal, was your last license issued in the Town of New Glarus? YES / NO  
If not, where? \_\_\_\_\_

As required by WI Stats. Section 125.17(6), have you completed the alcohol awareness course? YES / NO

If so, where? 360 training Learn2Serve

Place of Employment: Whiskey Run

STATE OF WISCONSIN  
GREEN COUNTY

Alyssa Holcomb  
Signature of Applicant

6-25-24  
Date

[Signature]  
Signature of Clerk

APPLICATION FOR OPERATOR'S LICENSE  
BACKGROUND INFORMATION

NAME: Alyssa Diane Holcomb  
First Middle Last

ADDRESS: W5148 Holcomb Ln

CITY/STATE/ZIP: Monticello, WI 53570

PHONE NUMBER: [REDACTED]

DATE OF BIRTH: [REDACTED] DRIVER LICENSE #: [REDACTED]

Previous Address (less than 5 years): \_\_\_\_\_

Have you ever been convicted of any felony? YES / **NO**

Date of such conviction \_\_\_\_\_

Name of Court \_\_\_\_\_

Nature of offense \_\_\_\_\_

Have you been convicted of any Misdemeanor/Municipal Ordinance within the last 10 years? YES / **NO**

If yes, list convictions:

Date of such conviction \_\_\_\_\_

Name of Court: \_\_\_\_\_

Nature of offense: \_\_\_\_\_

Have you ever been convicted of any Alcohol Related Offenses? YES / **NO**

(i.e: OWI; Absolute Sobriety, Underage Drinking, Open Intoxicants, Procuring)

If yes, list convictions:

Date of such conviction: \_\_\_\_\_

Name of Court: \_\_\_\_\_

Nature of offense: \_\_\_\_\_

Have you been convicted of violating any license law or ordinance regulating the sale of Fermented malt beverages or intoxicating liquors? YES / **NO**

Nature of Violation \_\_\_\_\_

Are you currently under investigation, or pending charges, for a Felony, Misdemeanor offense, or Municipal violation? YES / **NO**

If yes, explain: \_\_\_\_\_

Has any license, (Driver's license, Bartender's license, etc.) issued to you ever been suspended, revoked or denied, due to an alcohol or drug related offense or incident? YES / **NO**

If yes, explain: \_\_\_\_\_

Having read and answered all of the above statements and questions, I hereby consent to investigation of such facts, and certify that all information provided on the application and the background information is true and correct to the best of my knowledge. I understand that providing false information or failing to disclose information may be grounds for denial of this operator's license as well as denial of the right to apply for a license for a six month period. I understand that the license fee is non-refundable.

Signed: Alyssa Holcomb

**POLICE ADMINISTRATION'S REPORT TO Clerk-Treasurer/Town Board**

TRAFFIC  NCIC  CIB  LOCAL  CCAP/WCCA

CRIMINAL HISTORY \_\_\_\_\_ NOT RUN OTHER: \_\_\_\_\_

POLICE ADMINISTRATION'S RECOMMENDATION: APPROVE / DENY  
If denied, reason: \_\_\_\_\_

- Applicant has been convicted of a felony that substantially relates to the licensed activity (unless duly pardoned).
- Applicant has habitually been a law offender (arrest or conviction of at least two offenses which are substantially related to the licensed activity within the five years immediately preceding the license application).
- Applicant did not disclose complete information on application.

BACKGROUND INVESTIGATION COMPLETED BY: Chief Sturdevant DATE: 6-27-24  
104-02277

---

PUBLIC SAFETY DETERMINATION: APPROVE / DENY DATE: \_\_\_\_\_  
If denied, reason: \_\_\_\_\_

---

TOWN BOARD DETERMINATION: APPROVE / DENY DATE: \_\_\_\_\_  
If denied, reason: \_\_\_\_\_

Denial notice sent by certified mail to applicant by Town Clerk: \_\_\_\_\_  
(date)

---

Renewal Applicant request for Reconsideration Hearing: \_\_\_\_\_  
[Only renewals have right to hearing] (date)

**RECONSIDERATION HEARING** (by closed session):  
[Must be at least 10 days after notice of denial.]

DETERMINATION: AFFIRM / REVERSE DATE: \_\_\_\_\_

Denial notice sent to applicant by Town Clerk: \_\_\_\_\_  
(date)

NOTE: A renewal applicant who is denied any license upon reconsideration of the matter may apply to the Circuit Court pursuant to § 125.12(2)(d), Wis. Stats., for review.

JUL 0 1 2024

U21

USA  
WISCONSIN



DRIVER LICENSE REGULAR



9 CLASS **D**  
9a END **NONE**  
3 DOB [REDACTED]  
4a ISS **05/07/2022**  
4b EXP [REDACTED]  
15 SEX **F** 16 HGT **5'-09"**  
17 WGT [REDACTED] **lb**  
18 EYES **BLU**  
19 HAIR **RED**

REG JUL 03 2020 ALYSSA HOLCOMB 07 2020 ALYSSA HOLCOMB 07 02  
*Alyssa Holcomb*



1 **HOLCOMB**  
2 **ALYSSA DIANE**

4d [REDACTED]

8 **W5148 HOLCOMB LN**  
**MONTICELLO, WI 53570**

**UNDER 18 UNTIL**  
**AGE ATTAINED**  
**UNDER 21 UNTIL**  
[REDACTED]



**JUL 2003 ALYSSA HOLCOMB**

**JUL 03**

5 DD OT10D2022050714404754





**LEARN 2 SERVE™**

### CERTIFICATE OF COMPLETION

This certifies that

**Alyssa Holcomb**

is awarded this certificate for

**Wisconsin Responsible Beverage Server Training**



Completion Date  
06/08/2024



Expiration Date  
06/08/2026



Certificate #  
WI-00627190

Official Signature

This certificate is non-transferable and represents the successful completion of an approved Wisconsin Department of Revenue Responsible Beverage Server Course in compliance with secs. 125.04(5)(a)5., 125.17(6), and 134.66(2m), Wis. Stats.

6504 Bridge Point Parkway, Suite 100 | Austin, TX 78730 | [www.360training.com](http://www.360training.com)

# Town of New Glarus

## Fireworks Permit

Wisconsin statute 167.10 prohibits the use or possession of fireworks, as defined under 167.10 (1), without a user's permit issued by the mayor of a city, president of a village or chairperson of a town in which the possession or use is to occur. Permits can only be issued to one of the following; 1) a public authority; 2) a fair association; 3) an amusement park; 4) a park board; 5) a civic organization; 6) any individual or group of individuals; 7) an agricultural producer for the protection of crops from predatory birds or animals. NOTE: Permits cannot be issued to a minor; they must be 18 years of age, under 167.10 (3) (h). A copy of this permit shall be on file with the clerk of the city, village or town. <https://docs.legis.wisconsin.gov/statutes/>

### This fireworks permit is to be issued to:

(Print the name & address of the public authority, fair association, amusement park, park board, civic organization, individual or group of individuals, or agricultural producer of crops)

\*Name: Jessica Williamson

\*Address: N8433 Marty Rd, New Glarus, WI 53574

\*Contact Name: Derek Williamson, 608-421-3461  
(Name of the person authorized to represent the permit holder & their phone number)

\*Phone Number: 608-234-2615

\*Email Address: jessica.kiser87@gmail.com

\*The class and quantity of fireworks, requesting to be used: consumer class, 150  
(If firing anything other than "Consumer Class" as defined by A.T.F, applicant must include a copy of Federal explosives license (F.E.L) or permit from A.T.F. for dates specified below)

\*Location of the use of the permitted fireworks: N8433 Marty Rd, New Glarus, WI 53574  
(Physical address e.g. W3120 Durst Road)

\*Date(s) requesting to use fireworks: 7/6/24, 7/13/24, 7/20/24  
(The date the permit holder may detonate fireworks)

\*Signed: Jessica Williamson  
(Signature of the person requesting permit or authorized to represent the permit holder)

Per Wisconsin Statute 167.10 (3)(g), the permit holder is required to send a copy of this permit to the Green County Sheriff's Department & New Glarus Fire District at least 2 days prior to the date of authorized use of the listed fireworks.

**Permit is void if a burning ban has been issued for the Town of New Glarus/Green County during the requested date(s).**

check # 1416

# Town of New Glarus

*The authorized person, by their signature, understands that any violation of this permit or the regulations set by state statute can result in the confiscation of fireworks and the issuing of citation/s that include a forfeiture not to exceed \$1,000. Further, should the use of fireworks of any kind start a fire, the responsible party will be liable for the fire suppression costs and may be issued citations.*

Permit Issue To: Jessica Williamson  
(Name of permit holder i.e. Individual, public authority or group of residents etc.)

Issued by:   
(Town Chair or designee)

Signature: \_\_\_\_\_  
(Town Chair or designee)

Date: 6-28-2024

Special conditions (optional): \_\_\_\_\_  
(The issuing authority may list other conditions, which will void this permit (i.e. high fire danger) or such other special requirements that the permit holder must adhere to prior to the use or during the use of the permitted fireworks)

Permit is not valid until signed by the Town of New Glarus Chair or designee.

# Town of New Glarus

## Fireworks Permit

Wisconsin statute 167.10 prohibits the use or possession of fireworks, as defined under 167.10 (1), without a user's permit issued by the mayor of a city, president of a village or chairperson of a town in which the possession or use is to occur. Permits can only be issued to one of the following; 1) a public authority; 2) a fair association; 3) an amusement park; 4) a park board; 5) a civic organization; 6) any individual or group of individuals; 7) an agricultural producer for the protection of crops from predatory birds or animals. NOTE: Permits cannot be issued to a minor; they must be 18 years of age, under 167.10 (3) (h). A copy of this permit shall be on file with the clerk of the city, village or town. <https://docs.legis.wisconsin.gov/statutes/>

### This fireworks permit is to be issued to:

(Print the name & address of the public authority, fair association, amusement park, park board, civic organization, individual or group of individuals, or agricultural producer of crops)

\*Name: ERIC JENSEN

\*Address: N7408 COUNTY RD N., NEW GLARUS

\*Contact Name: ERIC JENSEN  
(Name of the person authorized to represent the permit holder & their phone number)


\*Phone Number: 608.212.7942

\*Email Address: ejensen79@gmail.com

\*The class and quantity of fireworks, requesting to be used: CONSUMER CLASS 64akes  
(If firing anything other than "Consumer Class" as defined by A.T.F, applicant must include a copy of Federal explosives license (F.E.L) or permit from A.T.F. for dates specified below)

\*Location of the use of the permitted fireworks: N7408 CR-N, NEW GLARUS  
(Physical address e.g. W3120 Durst Road)

\*Date(s) requesting to use fireworks: JULY 6, 2024  
(The date the permit holder may detonate fireworks)

\*Signed:   
(Signature of the person requesting permit or authorized to represent the permit holder)

Per Wisconsin Statute 167.10 (3)(g), the permit holder is required to send a copy of this permit to the Green County Sheriff's Department & New Glarus Fire District at least 2 days prior to the date of authorized use of the listed fireworks.

**Permit is void if a burning ban has been issued for the Town of New Glarus/Green County during the requested date(s).**

paid - cash - 7.01.2024

# Town of New Glarus

**The authorized person, by their signature, understands that any violation of this permit or the regulations set by state statute can result in the confiscation of fireworks and the issuing of citation/s that include a forfeiture not to exceed \$1,000. Further, should the use of fireworks of any kind start a fire, the responsible party will be liable for the fire suppression costs and may be issued citations.**

Permit Issue To: Eric Jensen  
(Name of permit holder i.e. Individual, public authority or group of residents etc.)

Issued by: Town of New Glarus Clerk-Treasurer  
(Town Chair or designee)

Signature:   
(Town Chair or designee)

Date: 07/01/2024

**Special conditions (optional):** Please call with rain date if need to reschedule  
(The issuing authority may list other conditions, which will void this permit (i.e. high fire danger) or such other special requirements that the permit holder must adhere to prior to the use or during the use of the permitted fireworks)

Permit is not valid until signed by the Town of New Glarus Chair or designee.

# Town of New Glarus

## Fireworks Permit

Wisconsin statute 167.10 prohibits the use or possession of fireworks, as defined under 167.10 (1), without a user's permit issued by the mayor of a city, president of a village or chairperson of a town in which the possession or use is to occur. Permits can only be issued to one of the following; 1) a public authority; 2) a fair association; 3) an amusement park; 4) a park board; 5) a civic organization; 6) any individual or group of individuals; 7) an agricultural producer for the protection of crops from predatory birds or animals. NOTE: Permits cannot be issued to a minor; they must be 18 years of age, under 167.10 (3) (h). A copy of this permit shall be on file with the clerk of the city, village or town. <https://docs.legis.wisconsin.gov/statutes/>

### This fireworks permit is to be issued to:

(Print the name & address of the public authority, fair association, amusement park, park board, civic organization, individual or group of individuals, or agricultural producer of crops)

\*Name: Jamie Zaffino

\*Address: N7965 Valley View Rd. New Glarus

\*Contact Name: Jamie Zaffino 608-558-6950  
(Name of the person authorized to represent the permit holder & their phone number)

\*Phone Number: 608-558-6950

\*Email Address: jamie.zoesuck@gmail.com

\*The class and quantity of fireworks, requesting to be used: Consumer Class / Regular  
(If firing anything other than "Consumer Class" as defined by A.T.F, applicant must include a copy of Federal explosives license (F.E.L) or permit from A.T.F. for dates specified below) *store bought*

\*Location of the use of the permitted fireworks: N7965 Valley View Rd  
(Physical address e.g. W3120 Durst Road)

\*Date(s) requesting to use fireworks: July 4 - back up - July 6  
(The date the permit holder may detonate fireworks)

\*Signed: [Signature]  
(Signature of the person requesting permit or authorized to represent the permit holder)

Per Wisconsin Statute 167.10 (3)(g), the permit holder is required to send a copy of this permit to the Green County Sheriff's Department & New Glarus Fire District at least 2 days prior to the date of authorized use of the listed fireworks.

**Permit is void if a burning ban has been issued for the Town of New Glarus/Green County during the requested date(s).**

Paid - ck# 1016

JUL 02 2024

# Town of New Glarus

**The authorized person, by their signature, understands that any violation of this permit or the regulations set by state statute can result in the confiscation of fireworks and the issuing of citation/s that include a forfeiture not to exceed \$1,000. Further, should the use of fireworks of any kind start a fire, the responsible party will be liable for the fire suppression costs and may be issued citations.**

Permit Issue To:                     Jamie Zaffino                      
*(Name of permit holder i.e. Individual, public authority or group of residents etc.)*

Issued by:                     John Wright                      
*(Town Chair or designee)*

Signature:                                           
*(Town Chair or designee)*

Date:                     7/02/2024                    

**Special conditions (optional):** \_\_\_\_\_  
*(The issuing authority may list other conditions, which will void this permit (i.e. high fire danger) or such other special requirements that the permit holder must adhere to prior to the use or during the use of the permitted fireworks)*

*Permit is not valid until signed by the Town of New Glarus Chair or designee.*

Town of New Glarus  
P.O. Box 448  
26 5th Avenue  
New Glarus, WI 53574-0448  
Phone 608/527-2390 ~ Fax 608/527-3390

License # SW 154

\$10.00

**APPLICATION OF LICENSE TO  
SELL SODA WATER BEVERAGES**

I here by apply for a license to sell at the premises described below, in the Town of New Glarus, during a special event beginning 08/03/2024 and ending 08/04/2024, (unless sooner revoked) soda water beverages to be consumed on or off the premises, subject to the limitations imposed by Section 66.0433 (1) of the Wisconsin Statutes and acts amendatory hereof and supplementary there to, and hereby agree to comply with all laws, resolutions, ordinances and regulations affecting the sale of such beverages if a license be granted me.

**1. ORGANIZATION**

(Check appropriate box)  Bona fide Club,  Church,  Veteran's Organization,  Fair Association

- (a) Name New Glarus Mannerchor  
(b) Address \_\_\_\_\_  
(c) Date organized January 1, 1928  
(d) If corporation, give date of incorporation \_\_\_\_\_  
(e) Names and addresses of all officers:

President John Wright, 418 6th Avenue, New Glarus, WI 53574  
Vice President Kelly Ruschman, N7484 County Highway N, New Glarus, WI 53574  
Secretary George Albright, 132 Valle Tell Drive, New Glarus, WI 53574  
Treasurer Damion Babler, 288 Primrose Center Road, Belleville, WI 53508

- (f) Name and phone number of manager or person in charge of affair: Amy Doefer, 22 14th Avenue  
New Glarus, WI 53574

**2. LOCATION OF PREMISES WHERE SODA WILL BE SOLD:**

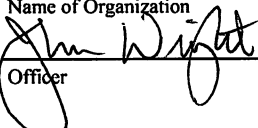
- (a) Street number N8745 CTH O, New Glarus, WI 53574  
(b) Lot \_\_\_\_\_ Block \_\_\_\_\_  
(c) Do premises occupy all or part of building? Yes, the Shooting Barn  
(d) If part of building, describe fully all premises covered under this application, which floor or floors, or room or rooms, license is to cover: The first floor and basement

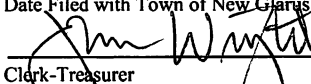
**3. NAME OF EVENT:**

- (a) List name of the event Volksfest  
(b) Dates of event August 3, 2024 and August 4, 2024

**DECLARATION**

The Officer(s) of the organization, individually and together, declare under penalties of law that the information provided in this application is true and correct to the best of their knowledge and belief.

New Glarus Mannerchor  
Name of Organization  
  
Officer  
License No. 154

June 17, 2024  
Date Filed with Town of New Glarus Clerk  
  
Cldrk-Treasurer



# Application for Temporary Class "B" / "Class B" Retailer's License

See Additional Information on reverse side. Contact the municipal clerk if you have questions.

FEE \$ 10.00

Application Date: 06/17/2024

Town  Village  City of New Glarus

County of Green

The named organization applies for: (check appropriate box(es).)

A Temporary Class "B" license to sell fermented malt beverages at picnics or similar gatherings under s. 125.26(6), Wis. Stats.

A Temporary "Class B" license to sell wine at picnics or similar gatherings under s. 125.51(10), Wis. Stats.

at the premises described below during a special event beginning 08/03/2024 and ending 08/04/2024 and agrees to comply with all laws, resolutions, ordinances and regulations (state, federal or local) affecting the sale of fermented malt beverages and/or wine if the license is granted.

### 1. Organization (check appropriate box) →

- Bona fide Club  Church  Lodge/Society  
 Veteran's Organization  Fair Association or Agricultural Society  
 Chamber of Commerce or similar Civic or Trade Organization organized under ch. 181, Wis. Stats.

(a) Name New Glarus Mannerchor

(b) Address \_\_\_\_\_  
(Street)  Town  Village  City

(c) Date organized 01/01/1928

(d) If corporation, give date of incorporation \_\_\_\_\_

(e) If the named organization is not required to hold a Wisconsin seller's permit pursuant to s. 77.54 (7m), Wis. Stats., check this box:

(f) Names and addresses of all officers:

President John Wright, 418 6th Ave, New Glarus, WI 53574

Vice President Kelly Ruschman, N7484 County Highway N, New Glarus, WI 53574

Secretary George Albright, 132 Valle Tell Drive, New Glarus, WI 53574

Treasurer Damion Babler, 288 Primrose Center Road, Belleville, WI 53508

(g) Name and address of manager or person in charge of affair: Amy Doefer, 413 5th Avenue, New Glarus, WI 53574

### 2. Location of Premises Where Beer and/or Wine Will Be Sold, Served, Consumed, or Stored, and Areas Where Alcohol Beverage Records Will be Stored:

(a) Street number N8745 CTH O, New Glarus, WI 53574

(b) Lot \_\_\_\_\_ Block \_\_\_\_\_

(c) Do premises occupy all or part of building? Yes, a barn.

(d) If part of building, describe fully all premises covered under this application, which floor or floors, or room or rooms, license is to cover: The entire parcel, including the single story barn.

### 3. Name of Event

(a) List name of the event Volkfest

(b) Dates of event 08/03/2024 and 08/04/2024

### DECLARATION

An officer of the organization, declares under penalties of law that the information provided in this application is true and correct to the best of his/her knowledge and belief. Any person who knowingly provides materially false information in an application for a license may be required to forfeit not more than \$1,000.

Officer John Wright, 6/17/24  
(Signature / Date)

New Glarus Mannerchor  
(Name of Organization)

Date Filed with Clerk 06/17/2024

Date Reported to Council or Board 07/10/2024

Date Granted by Council \_\_\_\_\_

License No. \_\_\_\_\_



# Town of New Glarus

## Transaction Detail by Account

June 13 - July 10, 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE	DEBIT
10000 DDA 2306 - 2 - 1								
07/10/2024	Bill Payment (Check)	21616	Associated Appraisal Consultants		21000 Accounts Payable (A/P)	-1,250.00	-1,250.00	
07/10/2024	Bill Payment (Check)	21617	Bjoin Limestone		21000 Accounts Payable (A/P)	-98.50	-1,348.50	
07/10/2024	Bill Payment (Check)	21618	Bjoin Limestone		21000 Accounts Payable (A/P)	-50.19	-1,398.69	
07/10/2024	Bill Payment (Check)	21619	Blanchardville Co-op Oil Association		21000 Accounts Payable (A/P)	-782.09	-2,180.78	
07/10/2024	Bill Payment (Check)	21620	Computer Know How		21000 Accounts Payable (A/P)	-161.50	-2,342.28	
07/10/2024	Bill Payment (Check)	21621	Green County Highway Department		21000 Accounts Payable (A/P)	-1,634.09	-3,976.37	
07/10/2024	Bill Payment (Check)	21622	Green County Solid Waste Management		21000 Accounts Payable (A/P)	-196.17	-4,172.54	
07/10/2024	Bill Payment (Check)	21623	Green County Treasurer		21000 Accounts Payable (A/P)	-21.07	-4,193.61	
07/10/2024	Bill Payment (Check)	21624	Helen Beck		21000 Accounts Payable (A/P)	-100.00	-4,293.61	
07/10/2024	Bill Payment (Check)	21625	New Glarus Hardware		21000 Accounts Payable (A/P)	-52.47	-4,346.08	
07/10/2024	Bill Payment (Check)	21626	New Glarus Utilities		21000 Accounts Payable (A/P)	-508.45	-4,854.53	
07/10/2024	Bill Payment (Check)	21627	Pellitteri Waste Systems		21000 Accounts Payable (A/P)	-9,691.39	-	14,545.92
07/10/2024	Bill Payment (Check)	21628	Pomp's Tire Service		21000 Accounts Payable (A/P)	-213.20	-	14,759.12
07/10/2024	Bill Payment (Check)	21629	Ruth Elmer		21000 Accounts Payable (A/P)	-10.00	-	14,769.12
07/10/2024	Bill Payment (Check)	21630	Securian Financial Group, Inc		21000 Accounts Payable (A/P)	-233.07	-	15,002.19
07/10/2024	Bill Payment (Check)	21631	Sue Bubolz		21000 Accounts Payable (A/P)	-20.00	-	15,022.19
07/10/2024	Bill Payment (Check)	21632	Troy Pauli		21000 Accounts Payable (A/P)	-443.00	-	15,465.19
07/10/2024	Bill Payment (Check)	21633	Vierbicher		21000 Accounts Payable (A/P)	-2,200.00	-	17,665.19
07/10/2024	Bill Payment (Check)	21634	Visa		21000 Accounts Payable (A/P)	-175.99	-	17,841.18
07/02/2024	Payment	9098	Matthew Klein		13000 Accounts Receivable (A/R)	426.24	-	\$426.24
							17,414.94	
06/17/2024	Deposit				-Split-	675.00	-	\$675.00
							16,739.94	
06/21/2024	Expense		Alliant Energy	Alliant - WPL PAYMENT XXXXXX0000	53420 Street Lighting	-70.08	-	
							16,810.02	
06/21/2024	Expense		Wi Department of Employee Trust Funds	Group Insurance ETFPay WS2GPCXXXXX4080	Uncategorized Expense	-4,597.92	-	
							21,407.94	
06/24/2024	Expense		Organic Payroll	PAYROLLBILLING BILLING XXXXX6028	Uncategorized Expense	-59.00	-	
							21,466.94	
06/24/2024	Expense		Wisconsin Department of Revenue	PAYROLLTAX TAX DEBIT XXXXX6028	58290 Other Interest & Fiscal Charges (late fees)	-1,538.53	-	
							23,005.47	
06/27/2024	Deposit				-Split-	2,396.50	-	\$2,396.50
							20,608.97	
06/27/2024	Transfer			TRANSFER TO MUNICIPAL LEGACY ACCOUNT XXXXXX1623	Repurchase Agreement 1623	-4,000.00	-	
							24,608.97	
06/28/2024	Expense		Wisconsin Retirement System	EMPLOYE TRUST FU WRS REMIT 0880000	21520 21520 Retirement Deductions Payable (WRS)	-1,548.25	-	
							26,157.22	
07/01/2024	Deposit		Eric Jensen		Undeposited Funds	25.00	-	\$25.00
							26,132.22	
07/02/2024	Expense		Spectrum	SPECTRUM SPECTRUM 2514287	51535 Other Financial Expenses:51600-02 Town Hall Utilities	-259.96	-	
							26,392.18	
07/02/2024	Transfer			TRANSFER TO MUNICIPAL LEGACY ACCOUNT XXXXXX1623	Repurchase Agreement 1623	-	-	
						24,000.00	50,392.18	
07/02/2024	Deposit			State of Wisconsin WI PS ACH XXXXXX3083	43531 State Grant - State Transportation Aid	28,078.18	-	\$28,078.18
							22,314.00	



# Town of New Glarus

## Transaction Detail by Account

June 13 - July 10, 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE	DEBIT
07/03/2024	Deposit				-Split-	155.35	-	\$155.35
							22,158.65	
07/03/2024	Transfer			TRANSFER TO MUNICIPAL LEGACY ACCOUNT XXXXXX1623	Repurchase Agreement 1623	-2,000.00	-	
							24,158.65	
07/03/2024	Deposit			TRANSFER FROM MUNICIPAL LEGACY ACCOUNT XXXXXX1623	Repurchase Agreement 1623	1,000.00	-	\$1,000.00
							23,158.65	
07/08/2024	Expense		WE Energy	WE ENERGIES PAYMENT XXXXXXXX5200001	51535 Other Financial Expenses:51600-02 Town Hall Utilities	-12.69	-	
							23,171.34	
07/08/2024	Expense		WE Energy	WE ENERGIES PAYMENT XXXXXXXX5200002	53270 Town Garage:53270-02 Garage Utilities	-10.89	-	
							23,182.23	
07/08/2024	Expense		Organic Payroll	PAYROLLBILLING BILLING XXXXX6028	Uncategorized Expense	-59.00	-	
							23,241.23	
<b>Total for 10000 DDA 2306 - 2 - 1</b>						<b>\$ -</b>		<b>\$32,756.27</b>
						<b>23,241.23</b>		

# Town of New Glarus

## Transaction List by Date

June 13 - July 10, 2024

DATE	TRANSACTION TYPE	NUM	POSTING	NAME	MEMO/DESCRIPTION	ACCOUNT	SPLIT	AMOUNT
07/10/2024	Bill Payment (Check)	21616	Yes	Associated Appraisal Consultants		10000 DDA 2306 - 2 - 1	21000 Accounts Payable (A/P)	-1,250.00
07/10/2024	Bill Payment (Check)	21617	Yes	Bjoin Limestone		10000 DDA 2306 - 2 - 1	21000 Accounts Payable (A/P)	-98.50
07/10/2024	Bill Payment (Check)	21618	Yes	Bjoin Limestone		10000 DDA 2306 - 2 - 1	21000 Accounts Payable (A/P)	-50.19
07/10/2024	Bill Payment (Check)	21619	Yes	Blanchardville Co-op Oil Association		10000 DDA 2306 - 2 - 1	21000 Accounts Payable (A/P)	-782.09
07/10/2024	Bill Payment (Check)	21620	Yes	Computer Know How		10000 DDA 2306 - 2 - 1	21000 Accounts Payable (A/P)	-161.50
07/10/2024	Bill Payment (Check)	21621	Yes	Green County Highway Department		10000 DDA 2306 - 2 - 1	21000 Accounts Payable (A/P)	-1,634.09
07/10/2024	Bill Payment (Check)	21622	Yes	Green County Solid Waste Management		10000 DDA 2306 - 2 - 1	21000 Accounts Payable (A/P)	-196.17
07/10/2024	Bill Payment (Check)	21623	Yes	Green County Treasurer		10000 DDA 2306 - 2 - 1	21000 Accounts Payable (A/P)	-21.07
07/10/2024	Bill Payment (Check)	21624	Yes	Helen Beck		10000 DDA 2306 - 2 - 1	21000 Accounts Payable (A/P)	-100.00
07/10/2024	Bill Payment (Check)	21625	Yes	New Glarus Hardware		10000 DDA 2306 - 2 - 1	21000 Accounts Payable (A/P)	-52.47
07/10/2024	Bill Payment (Check)	21626	Yes	New Glarus Utilities		10000 DDA 2306 - 2 - 1	21000 Accounts Payable (A/P)	-508.45
07/10/2024	Bill Payment (Check)	21627	Yes	Pellitteri Waste Systems		10000 DDA 2306 - 2 - 1	21000 Accounts Payable (A/P)	-9,691.39
07/10/2024	Bill Payment (Check)	21628	Yes	Pomp's Tire Service		10000 DDA 2306 - 2 - 1	21000 Accounts Payable (A/P)	-213.20
07/10/2024	Bill Payment (Check)	21629	Yes	Ruth Elmer		10000 DDA 2306 - 2 - 1	21000 Accounts Payable (A/P)	-10.00
07/10/2024	Bill Payment (Check)	21630	Yes	Securian Financial Group, Inc		10000 DDA 2306 - 2 - 1	21000 Accounts Payable (A/P)	-233.07
07/10/2024	Bill Payment (Check)	21631	Yes	Sue Bubolz		10000 DDA 2306 - 2 - 1	21000 Accounts Payable (A/P)	-20.00
07/10/2024	Bill Payment (Check)	21632	Yes	Troy Pauli		10000 DDA 2306 - 2 - 1	21000 Accounts Payable (A/P)	-443.00
07/10/2024	Bill Payment (Check)	21633	Yes	Vierbicher		10000 DDA 2306 - 2 - 1	21000 Accounts Payable (A/P)	-2,200.00
07/10/2024	Bill Payment (Check)	21634	Yes	Visa		10000 DDA 2306 - 2 - 1	21000 Accounts Payable (A/P)	-175.99
07/02/2024	Payment	9098	Yes	Matthew Klein		10000 DDA 2306 - 2 - 1	13000 Accounts Receivable (A/R)	426.24
06/17/2024	Deposit		Yes			10000 DDA 2306 - 2 - 1	-Split-	675.00
06/21/2024	Expense		Yes	Wi Department of Employee Trust Funds	Group Insurance ETFPay WS2GPCXXXXX4080	10000 DDA 2306 - 2 - 1	Uncategorized Expense	-4,597.92
06/21/2024	Expense		Yes	Alliant Energy	Alliant - WPL PAYMENT XXXXXX0000	10000 DDA 2306 - 2 - 1	53420 Street Lighting	-70.08
06/24/2024	Expense		Yes	Organic Payroll	PAYROLLBILLING BILLING XXXXX6028	10000 DDA 2306 - 2 - 1	Uncategorized Expense	-59.00
06/24/2024	Expense		Yes	Wisconsin Department of Revenue	PAYROLLTAX TAX DEBIT XXXXX6028	10000 DDA 2306 - 2 - 1	58290 Other Interest & Fiscal Charges (late fees)	-1,538.53
06/27/2024	Transfer		Yes		TRANSFER TO MUNICIPAL LEGACY ACCOUNT XXXXXX1623	10000 DDA 2306 - 2 - 1	Repurchase Agreement 1623	-4,000.00
06/27/2024	Deposit		Yes			10000 DDA 2306 - 2 - 1	-Split-	2,396.50
06/28/2024	Expense		Yes	Wisconsin Retirement System	EMPLOYE TRUST FU WRS REMIT 0880000	10000 DDA 2306 - 2 - 1	21520 21520 Retirement Deductions Payable (WRS)	-1,548.25
07/01/2024	Deposit		Yes	Eric Jensen		10000 DDA 2306 - 2 - 1	Undeposited Funds	25.00
07/02/2024	Transfer		Yes		TRANSFER TO MUNICIPAL LEGACY ACCOUNT XXXXXX1623	10000 DDA 2306 - 2 - 1	Repurchase Agreement 1623	-
07/02/2024	Deposit		Yes		State of Wisconsin WI PS ACH XXXXXX3083	10000 DDA 2306 - 2 - 1	43531 State Grant - State Transportation Aid	28,078.18
07/02/2024	Expense		Yes	Spectrum	SPECTRUM SPECTRUM 2514287	10000 DDA 2306 - 2 - 1	51535 Other Financial Expenses:51600-02 Town Hall Utilities	-259.96
07/03/2024	Transfer		Yes		TRANSFER TO MUNICIPAL LEGACY ACCOUNT XXXXXX1623	10000 DDA 2306 - 2 - 1	Repurchase Agreement 1623	-2,000.00
07/03/2024	Deposit		Yes		TRANSFER FROM MUNICIPAL LEGACY ACCOUNT XXXXXX1623	10000 DDA 2306 - 2 - 1	Repurchase Agreement 1623	1,000.00
07/03/2024	Deposit		Yes			10000 DDA 2306 - 2 - 1	-Split-	155.35
07/08/2024	Expense		Yes	WE Energy	WE ENERGIES PAYMENT XXXXXXXXX5200001	10000 DDA 2306 - 2 - 1	51535 Other Financial Expenses:51600-02 Town Hall Utilities	-12.69

# Town of New Glarus

## Transaction List by Date

June 13 - July 10, 2024

DATE	TRANSACTION TYPE	NUM	POSTING	NAME	MEMO/DESCRIPTION	ACCOUNT	SPLIT	AMOUNT
07/08/2024	Expense		Yes	WE Energy	WE ENERGIES PAYMENT XXXXXXXX5200002	10000 DDA 2306 - 2 - 1	53270 Town Garage:53270-02 Garage Utilities	-10.89
07/08/2024	Expense		Yes	Organic Payroll	PAYROLLBILLING BILLING XXXXX6028	10000 DDA 2306 - 2 - 1	Uncategorized Expense	-59.00

Co-muni Code  23024	County	GREEN	Account No. 0658	Report Type ORIGINAL
	District Type	TOWN		
	District	NEW GLARUS		

**Section A - Law Enforcement**

Your municipality is not required to complete section A of this report

**Section B - Fire Protective and Emergency Medical Services**

If your municipality has separate fire and EMS, do you want to complete separate certifications for fire and EMS?  Yes  No

**Fire Protective Services**

1. Did your municipality consolidate its fire protective services with another county or municipality in 2023 ?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
2. Did your municipality enter into a contract with a private entity to provide fire protective services in 2023 ?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
3. Did your municipality newly establish or join a newly established fire protection service agency?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

I certify the following has been maintained at a level equivalent to that provided in the previous year, 2023. Check all boxes that apply:

- Political subdivision's expenditures, not including capital expenditures or expenditures of grant monies received from the state or federal government, for fire protection.
- Number of full-time equivalent fire fighters employed by or assigned to the political subdivision, not including fire fighters whose positions are funded by grants received from the state or federal government. For volunteer fire services, those volunteer fire fighters who responded to at least 40% of calls to which volunteer fire protective services responded may be counted as full-time equivalent volunteer fire fighters under sec. 66.0608(2m)(b)2.b., Wis. Stats.
- Level of training of and maintenance of licensure for fire fighters providing fire protective services within the political subdivision.
- Response times for fire protective services throughout the political subdivision, adjusted for the location of calls for service.

**Emergency Medical Services**

1. Did your municipality consolidate its emergency medical services with another county or municipality in 2023 ?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
2. Did your municipality enter into a contract with a private entity to provide emergency medical services in 2023 ?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
3. Did your municipality newly establish or join a newly established emergency medical services agency?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

I certify the following has been maintained at a level equivalent to that provided in the previous year, 2023. Check all boxes that apply:

- Political subdivision's expenditures, not including capital expenditures or expenditures of grant monies received from the state or federal government, for emergency medical services.
- Number of full-time equivalent emergency medical services personnel employed by or assigned to the political subdivision, not including emergency medical services personnel whose positions are funded by grants received from the state or federal government. For volunteer emergency medical services, those volunteer emergency medical services personnel who responded to at least 40% of calls to which volunteer emergency medical services personnel responded may be counted as full-time equivalent emergency medical services personnel under sec. 66.0608(2m)(b)2.b., Wis. Stats.
- Level of training of and maintenance of licensure for emergency medical services personnel providing emergency medical services within the political subdivision.
- Response times for emergency medical services throughout the political subdivision, adjusted for the location of calls for service.

**Section C - Attachments**

**Fire Protective Services**

Fire protective services certification

- sl-308-2tng - FIRE.pdf

**Emergency Medical Services**

Emergency medical services certification

- Town of NG SL-309 - EMS.pdf



## Preparer Information

Name Sara Beth Hahner

Title Deputy Clerk

Email deputyclerk@townofnewglaruswi.gov

Phone (608) 527-2390

## Comments

## Signature Statement

Under penalties of law, I declare this form and all attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

YES  NO

## Submission Information

You successfully submitted your report. Save and/or print a copy for your records.

Co-muni code: 23024

Submission date: 06-24-2024 07:19 AM

Confirmation: SL30520240658O1715771898775

Submission type: ORIGINAL

**2023 Instructions for the Supplement to the Annual Financial Report of Wisconsin Counties, Municipalities, and Towns**

To select your government name, select the yellow highlighted cells, then select the drop down arrow box

TOWN of NEW GLARUS in GREEN County

If you could not find your government name in the drop down above, please call Census Support Staff at 301-763-5153 or 888-590-2748.

For Fiscal Year Ending December 31, 2023

Verification of Supplement to the Annual Report	
By uploading the financial report to the U.S. Census website, you are verifying that the	
<b>MANDATORY</b>	All Fields Must Be Completed
Name of Official	John Wright
Title of Official	Clerk-Treasurer
Date (Enter as "MM/DD/YYYY")	6/12/2024
Person to contact for questions	John Wright
Title	Clerk-Treasurer
Telephone number	608-527-2390
E-mail address	clerk@townofnewglaruswi.gov

**Supplement to the Annual Financial Report of Wisconsin Counties, Municipalities, and Towns**

The U.S. Census Bureau and the Wisconsin Department of Revenue are engaged in a cooperative data collection program. As a result, your government will not receive any forms from the Census Bureau for the 2024 reporting year. Instead, the Wisconsin Department of Revenue will supply to the Census Bureau an electronic file of the data from the December 2023 financial report form that you furnish to the Department of Revenue.

Please provide the supplemental information requested through the Standard Data Collection system.

**PART I EXPENDITURES**

A. ALL FUNDS

**Capital Outlay** - If you have not used the capital outlay section on financial report forms A, C, or CT - Please provide the information requested below.

Item Description	Amount - Omit cents	
	Capital Outlay (Include Construction and Purchases of land, equipment, and buildings)	
Airports	F01	
Cemeteries	F03	
Financial administration	F23	
Fire protection	F24	
Judicial	F25	
General administration	F29	
General public buildings	F31	
Health	F32	
Highways	F44	
Housing and urban renewal	F50	
Libraries	F52	
Natural resources	F59	
Parks and recreation	F61	
Police protection	F62	
Inspection and regulation	F66	
Welfare administration	F79	
Sewer systems	F80	
Sanitation	F81	
Water system	F91	
Electric system	F92	
Transit system	F94	
All other expenditures	F89	

B. INTERGOVERNMENTAL EXPENDITURES

Report payments to other governments for programs or services performed on a reimbursement or cost-sharing basis. Exclude tax settlements.

1. Amount paid to other local governments		Omit cents
Paid to other local governments	M89	203,259

2. Amount paid to State		Omit cents
Paid to the State of Wisconsin	L89	

**Supplement to the Annual Financial Report of Wisconsin Counties, Municipalities, and Towns**

**PART II CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR (DECEMBER 31, 2023)**

Report the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at market value. Include any mortgage and notes receivable held as offsets to housing and industrial financing loans. Exclude accounts receivable, value of real property, and all non-security assets.

Type of fund	Amount - <i>omit cents</i>	
	Census Code	Amount at end of fiscal year (12/31/23)
1. All funds except employee retirement funds	W61	\$ 3,008,773

# Supplement to the Annual Financial Report of Wisconsin Counties, Municipalities, and Towns

## PART III SALARIES AND WAGES

TOTAL salaries and wages paid to employees of your government. (The same amount reported on your W-3 form.)	200	\$ 139,556
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**TOWN OF NEW GLARUS  
NEW GLARUS, WISCONSIN  
REQUIRED AUDIT COMMUNICATIONS  
TO THE TOWN BOARD**

**Year Ended December 31, 2023**

**Johnson Block & Company, Inc.  
Certified Public Accountants  
9701 Brader Way, Suite 202  
Middleton, Wisconsin 53562  
(608) 274-2002**

**TOWN OF NEW GLARUS  
NEW GLARUS, WISCONSIN**

**Year Ended December 31, 2023**

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## **AUDIT MATTERS REQUIRING COMMUNICATION TO THE GOVERNING BODY**

To the Town Board  
Town of New Glarus  
New Glarus, Wisconsin

We have audited the financial statements of the Town of New Glarus as of and for the year ended December 31, 2023, and have issued our report thereon dated June 28, 2024. Professional standards require that we advise you off the following matters relating to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated December 26, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of the Town of New Glarus solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding material weaknesses over financial reporting and other matters noted during our audit in separate letters to you dated June 28, 2024.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.



## **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, and our firm has complied with all relevant ethical requirements regarding independence.

## **Significant Risks Identified**

We have identified the following significant risks:

- Financial Reporting
- Lack of Segregation of Duties

## **Qualitative Aspects of Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Town of New Glarus is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates and Related Disclosures*

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are as follows:

Management's estimates of the pension asset and deferred outflows and inflows of resources are based on various factors. These estimates were computed by the pension plan administrator.

Management's estimates of the OPEB liability and deferred outflows and inflows of resources are based on various factors. These estimates were computed by the pension plan administrator.

Management's estimates of the depreciable lives of property and equipment are based on the expected use of the respective assets and management's experience with similar assets used by the Town.

Management's estimate of the calculation of the investment in the Fire District is based on the book value of assets identified by the District. The Town's proportionate share is based on the current equalized value in comparison to the other participating municipalities.

Management's estimate of the value of property held for resale is based on the historical cost and an allocation between what the Town intends to retain as Town owned and portions of the property they intend to sell.

We evaluated the factors and assumptions used to develop these amounts in determining that they are reasonable in relation to the financial statements.

### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. The bottom of page 8 summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit. In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. Additionally, the material misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management and are attached in the appendix.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Town of New Glarus's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated June 28, 2024.

### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

### **Other Significant Matters, Findings or Issues**

In the normal course of our professional association with the Town of New Glarus, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Town of New Glarus's auditors.

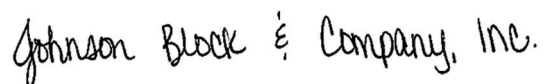
### **Other Matters**

We applied certain limited procedures to management's discussion and analysis, the budgetary comparison information, the Wisconsin Retirement System schedules, and the Local Retiree Life Insurance Fund schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This report is intended solely for the information and use of the Town Board and management of the Town of New Glarus and is not intended to be and should not be sued by anyone other than the specified parties.

Sincerely,



Johnson Block & Company, Inc.

Johnson Block & Company, Inc.  
June 28, 2024



## COMMUNICATION OF MATERIAL WEAKNESSES

To the Town Board  
Town of New Glarus  
New Glarus, Wisconsin

In planning and performing our audit of the basic financial statements the Town of New Glarus as of and for the year ended December 31, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of New Glarus's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of New Glarus's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

We consider the following deficiencies in the Town of New Glarus's internal control to be material weaknesses:

### **Segregation of Duties**

Many smaller municipalities, like the Town of New Glarus, have an accounting and financial reporting department that consists of just one to two people. The necessity for a large multi-staffed accounting and financial reporting department could result in inefficient use of personnel time and be cost prohibitive. However, the effect of having a small accounting and financial reporting department is a lack of segregation of duties. The Town currently has a limited number of people performing all the accounting functions.

Effective internal controls with a proper segregation of duties would provide an adequate "checks and balances," thereby reducing the risk of a material misstatement to the financial statements due to an error of fraud. Currently, the Town's lack of segregation of duties permeates through the areas of the Town's financial reporting functions. Thus, we consider this lack of segregation of duties to be a material weakness that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Town's internal control.

We recommend the Town review internal controls and job duties to segregate duties where possible or have review procedures in place. We also recommend that the board take an active part in monitoring matters related to the Town of New Glarus's operations.

## **Financial Reporting**

### Material Audit Adjustments

Proper financial closing and year-end reconciliation procedures should be in place to identify and adjust the financial records to ensure the financial statements are fairly stated. During our audit procedures we proposed various audit adjustments, that, if not made, we feel would have resulted in the financial statements being materially misstated.

We recommend the Town review the various year-end processes and transactions necessary to close the financial records and establish written procedures to be followed.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

This communication is intended solely for the information and use of management, the Town Board, and others within the administration, and is not intended to be and should not be used by anyone other than these specified parties.

*Johnson Block & Company, Inc.*

Johnson Block & Company, Inc.  
June 28, 2024



## MANAGEMENT LETTER COMMENTS

To the Town Board  
Town of New Glarus  
New Glarus, Wisconsin

In planning and performing our audit of the financial statements of the Town of New Glarus for the year ended December 31, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

However, during our audit we became aware of other matters that are opportunities for strengthening internal controls and operating efficiency. This letter does not affect our report dated June 28, 2024, on the financial statements of the Town of New Glarus.

We would like to take this opportunity to acknowledge the many courtesies extended to us by the Town's personnel during the course of our work. In particular, we would like to note the considerable assistance and cooperation provided to us by John Wright. Our comments are summarized as follows:

### **Expenses in Excess of Budget**

Expenditures in several departments were in excess of either original or amended budget amounts in 2023. State statutes prohibit towns from spending more than has been budgeted. We recommend that management monitor the budget to actual reports during the year and make the necessary adjustments. Necessary adjustments may include amending the budget for use of reserves or allocation of contingency funds to expenditures. Modifications could also include recognizing expenditures that are covered by new revenue sources. In addition, the board should monitor and ensure accuracy of individual budget line items and in total.

We shall be pleased to discuss any of the matters referred to in this letter. Should you desire assistance in implementing any of the following suggestions, we would welcome the opportunity of assisting you in these matters.

*Johnson Block & Company, Inc.*

Johnson Block & Company, Inc.  
June 28, 2024

## **ADJUSTING JOURNAL ENTRIES**

We are frequently requested by our clients to discuss the overall condition of their accounting records and what our role is as your audit firm. We believe that these matters should be discussed at each audit. The following section describes your accounting process in general terms and the ways in which we work with your staff.

The Town processes accounting transactions based on the type of transaction involved. Money coming in is processed using a cash receipt system. The payment of bills is done through an accounts payable system. Employees' salaries are paid using a payroll system. These three systems are responsible for recording and summarizing the vast majority of your financial transactions.

Beyond the three systems described in the preceding paragraph, another system is used to make corrections and to record non-cash transactions. This system involves preparing general journal entries. Journal entries provide the ability to make changes to the financial data entered in the other systems. As your auditor, our role is to substantiate year-end financial balances and information presented by your accounting personnel, and compare it to supporting information and outside confirmations. When information in your records does not agree with audit evidence, an adjusting entry is necessary to correct your records. Sometimes these entries are identified by your staff as they get ready for the audit. Other adjustments are prepared by us as we discover that your general ledger balances need to be changed to reflect the correct balances.

Because we are providing assistance to your staff by proposing changes to correct your financial information, you should be aware of these processes. Many of our clients rely on us to make year-end adjustments as we have described. In many cases, we have the experience or expertise to compute, and identify, corrections to your records. We work with many clients on similar issues, so it may be more efficient for you to have us do some of the one-time adjustments, rather than your staff spending hours researching the proper adjustment.

Due to the technical nature of financial reporting and complying with financial reporting standards, most clients have their CPA firm prepare the year-end financial statements and note disclosures. We have provided these services to your Town.

We are communicating this information to you to give you a better understanding of what we do and how the year end process works. Our job as auditors is to bring in an outside perspective and provide a level of comfort that your financial reporting system is materially correct and accurately reflects the financial activity for the year.

We hope that by providing this information on what we do, you will have a better understanding of our role, and the various ways that we work with your staff.

## **PASSED JOURNAL ENTRIES**

Passed journal entries may occur due to transaction timing, industry practices or lack of overall significance. There was one potential (passed) journal entry identified in our audit that was not posted to the general ledger or reflected in the financial statements. The passed adjustment was as follows: Potential payroll accrual - \$2,716.

## **CONCLUDING REMARKS**

We would like to thank you for allowing us to serve you. We are committed to assisting you in the long-term financial success of the Town of New Glarus and our comments are intended to draw to your attention issues which need to be addressed by the Town to meet its goals and responsibilities.

The comments and suggestions in this communication are not intended to reflect in any way the integrity or ability of the personnel of the Town. They are made solely in the interest of establishing sound internal control practices required by changing professional standards. The Town's staff is deeply committed to maintaining the financial reporting system so that informed decisions can be made. They were receptive to our comments and suggestions.

We will review the status of these comments during each audit engagement.

If you have any questions or comments regarding this communication or the financial statements, do not hesitate to contact us.



# **APPENDIX**

Town of New Glarus, Wisconsin  
 Adjusting Journal Entries  
 For the Year Ended December 31, 2023

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1001</b>			
Adjust Fund Balance to Actual. Old o/s items in Impact Fee Bank rec.			
34300	Unreserved and Undesignated Fund Balance	7,214.00	
11010-04	Impact Fees 4612		7,214.00
<b>Total</b>		<b><u>7,214.00</u></b>	<b><u>7,214.00</u></b>
<b>Adjusting Journal Entries JE # 1002</b>			
To move 2024 Fire and EMS payment out of expenses and into prepaids			
15000	Due from Other Funds - Prepaids	106,856.65	
52200	Fire Protection		77,352.19
52300	EMS Service		29,504.46
<b>Total</b>		<b><u>106,856.65</u></b>	<b><u>106,856.65</u></b>
<b>Adjusting Journal Entries JE # 1003</b>			
Reclassify advanced tax collections.			
41110	General Property Taxes	31.98	
41110	General Property Taxes	1,168,914.74	
26121	Advance Tax Collected		1,168,914.74
46420-00	Garbage and refuse collection		31.98
<b>Total</b>		<b><u>1,168,946.72</u></b>	<b><u>1,168,946.72</u></b>
<b>Adjusting Journal Entries JE # 1004</b>			
To recognize ARPA funds for portion used to cover increase in debt service.			
25000	Grant Advance	63,293.78	
43539	Dept of Treasury Local Recovery Funds		63,293.78
<b>Total</b>		<b><u>63,293.78</u></b>	<b><u>63,293.78</u></b>
<b>Adjusting Journal Entries JE # 1005</b>			
To expense IRS penalty payment from 2020.			
59000-08	Uncategorized Expense	4,770.64	
21512	Federal Withholding Taxes Payable		4,770.64
<b>Total</b>		<b><u>4,770.64</u></b>	<b><u>4,770.64</u></b>
<b>Adjusting Journal Entries JE # 1006</b>			
To reclassify the Impact Fee refunds to an expense account.			
51910	Illegal Taxes, Tax Refunds & Uncollectible Taxes, Special Assessments	10,830.32	
21200-03	Impact Fee Refund (if project not completed)		10,830.32
<b>Total</b>		<b><u>10,830.32</u></b>	<b><u>10,830.32</u></b>
<b>Adjusting Journal Entries JE # 1007</b>			
To expense the tree sale bills.			
48920	Tree Sale	1,461.80	
23165	Parks Tree Sale IN/OUT		1,461.80
<b>Total</b>		<b><u>1,461.80</u></b>	<b><u>1,461.80</u></b>
<b>Adjusting Journal Entries JE # 1008</b>			
Reclassify PILT Sharing payments.			
48900	Other Miscellaneous Revenues	27.10	
24310	Due to Green County		27.10
<b>Total</b>		<b><u>27.10</u></b>	<b><u>27.10</u></b>

Town of New Glarus, Wisconsin  
 Adjusting Journal Entries  
 For the Year Ended December 31, 2023

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1009</b>			
To record current year tax roll.			
12000	Taxes & Special Assessments Receivable	5,452,461.33	
24310	Due to Green County		1,222,175.47
24610	Due to New Glarus School District		2,995,652.58
24611	Due to Monticello School District		9,497.01
24631	Due to Madison College		189,194.79
24632	Due to Blackhawk Technical College		962.24
26000	Deferred Revenues		916,826.32
26000-01	Deferred Special Charges		118,152.92
<b>Total</b>		<b><u>5,452,461.33</u></b>	<b><u>5,452,461.33</u></b>
<b>Adjusting Journal Entries JE # 1010</b>			
To record additional AP as of 12/31/2023			
51300-02	Planning consultant	10,300.00	
53311-00	Hwy and Street Maint. (Vierbicher)	272.05	
53311-31	Sand/Salt	2,245.32	
53311-34	Culverts	1,954.16	
53311-48	Road Main - Durst Rd	998.75	
53311-70	Road Maintenance - Old Madison Road	998.75	
53620	Refuse & Garbage Collection	7,032.58	
53635	Recycling	2,644.43	
59000-08	Uncategorized Expense	5,241.19	
21000	Accounts Payable (A/P)		31,687.23
<b>Total</b>		<b><u>31,687.23</u></b>	<b><u>31,687.23</u></b>
<b>Adjusting Journal Entries JE # 1011</b>			
To record debt payment as an outstanding check due to timing of payment at year end			
58100	Principal	340,610.00	
58290	Other Interest & Fiscal Charges (late fees)	97,684.00	
19000	Undeposited Funds		438,294.00
<b>Total</b>		<b><u>438,294.00</u></b>	<b><u>438,294.00</u></b>

# Town of New Glarus

New Glarus, WI

June 28, 2024

Johnson Block & Company, Inc.  
9701 Brader Way, Suite 202  
Middleton, Wisconsin

This representation letter is provided in connection with your audit of the Governmental Activities and General Fund financial statements of the Town of New Glarus as of December 31, 2023, and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of Town of New Glarus in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in the light of surrounding circumstances, there is a substantial likelihood<sup>2</sup> that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of June 28, 2024:

## **Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 26, 2023 for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- 2) We acknowledge our responsibility for the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 4) We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- 5) We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- 6) We have a process to track the status of audit findings and recommendations.
- 7) We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 8) The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of the applicable financial reporting framework.

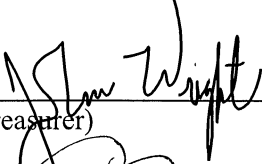
- 9) All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- 10) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- 11) The effects of uncorrected misstatements described below and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
  - a. Passed adjustment – Potential payroll accrual \$2,716
- 12) We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements* (FASB Accounting Standards Codification™ (ASC) 450, *Contingencies*), and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 13) All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- 14) All funds and activities are properly classified.
- 15) All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus as amended*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- 16) All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- 17) Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- 18) All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 19) All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- 20) All interfund and intra-entity transactions and balances have been properly classified and reported.
- 21) Special items and extraordinary items have been properly classified and reported.
- 22) Deposit and investment risks have been properly and fully disclosed.
- 23) Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- 24) All required supplementary information is measured and presented within the prescribed guidelines.
- 25) With respect to preparation of the financial statements provided by you, we have performed the following:
  - a. Made all management decisions and performed all management functions;
  - b. Assigned a competent individual to oversee the services;
  - c. Evaluated the adequacy of the services performed;
  - d. Evaluated and accepted responsibility for the result of the service performed; and
  - e. Established and maintained controls, including a process to monitor the system of internal control.


## Information Provided

- 26) We have provided you with:
  - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
  - b. Additional information that you have requested from us for the purpose of the audit;
  - c. Unrestricted access to persons within the entity and others from whom you determined it necessary to obtain audit evidence.
  - d. A written acknowledgement of all the documents that we expect to issue that will be included in the annual report and the planned timing and method of issuance of that annual report;
- 27) All transactions have been recorded in the accounting records and are reflected in the financial statements.
- 28) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 29) We have provided to you our evaluation of the entity's ability to continue as a going concern, including significant conditions and events present, and we believe that our use of the going concern basis of accounting is appropriate. We have *no knowledge of any* fraud or suspected fraud that affects the entity and involves:
  - e. Management;
  - f. Employees who have significant roles in internal control; or
  - g. Others where the fraud could have a material effect on the financial statements.
- 30) We have *no knowledge of any* allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- 31) *We are not aware of any pending or threatened* litigation, claims, and assessments whose effects should be considered when preparing the financial statements *and we have not consulted legal counsel concerning litigation, claims, or assessments.*
- 32) We have disclosed to you the identity of all the entity's related parties and the nature of all the related party relationships and transactions of which we are aware.
- 33) *There have been no* communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- 34) Town of New Glarus has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- 35) We have disclosed to you all guarantees, whether written or oral, under which Town of New Glarus is contingently liable.
- 36) We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
- 37) For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
- 38) We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business,

revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.

- 39) We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- 40) There are no:
- h. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - i. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
  - j. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
  - k. Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- 41) Town of New Glarus has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- 42) We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 43) With respect to the required supplementary information (RSI) and the supplementary information (SI) accompanying the financial statements:
- a. We acknowledge our responsibility for the presentation of the RSI and SI in accordance with the applicable standards
  - b. We believe the RSI and SI, including its form and content, is fairly presented in accordance with applicable standards.
  - c. The methods of measurement or presentation have not changed from those used in the prior period.
  - d. We acknowledge our responsibility to include the auditor's report on the supplementary information in any document containing the supplementary information and that indicates the auditor reported on such supplementary information.
  - e. We acknowledge our responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.

  
\_\_\_\_\_  
(Clerk / Treasurer)

  
\_\_\_\_\_  
(Board Chair)



**JOHNSON BLOCK**  
**CPAs**

**TOWN OF NEW GLARUS**  
**FINANCIAL STATEMENTS**  
**WITH INDEPENDENT AUDITOR'S REPORT**  
**For the Year Ended December 31, 2023**



**TOWN OF NEW GLARUS**

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**December 31, 2023**

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## **INDEPENDENT AUDITOR’S REPORT**

To the Town Board  
Town of New Glarus  
New Glarus, Wisconsin

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of New Glarus, Wisconsin, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Town of New Glarus, Wisconsin’s basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of New Glarus, Wisconsin, as of December 31, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of New Glarus, Wisconsin, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of New Glarus, Wisconsin’s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of New Glarus, Wisconsin 's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of New Glarus, Wisconsin's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, Wisconsin Retirement System and Local Retiree Life Insurance schedules on pages iv through xi and pages 34 through 40 be presented to supplement the basic financial statements. Such information, is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of New Glarus, Wisconsin's basic financial statements. The supplemental information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Johnson Block & Company, Inc.*

Johnson Block and Company, Inc.  
June 28, 2024

**TOWN OF NEW GLARUS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended December 31, 2023

As management of the Town of New Glarus, we offer readers of the financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended December 31, 2023. We encourage the reader to consider the information presented here in conjunction with the Independent Auditor's Report at the front of this report and the Town's financial statements, which immediately follow this section.

**THE FINANCIAL HIGHLIGHTS**

When revenues exceed expenses, the result is an increase in net position. When expenses exceed revenues, the result is a decrease in net position. You can think of this relationship between revenues and expenses as the Town's operating results. You can think of the Town's net position, as measured in the Statement of Net Position, as one way to measure the Town's financial position. Over time, increases or decreases in the Town's net position, as measured in the Statement of Activities, are one indicator of whether its financial position is improving or deteriorating. However, the Town's goal is to provide services that improve the quality of life for our residents, not to generate profits. For this reason, you will need to consider many other non-financial factors, such as the condition of our roads and preservation of open space, in assessing the overall performance of our Town.

- The assets and deferred outflows of the Town exceeded its liabilities and deferred inflows as of December 31, 2023, by \$2,771,509.
- The Town of New Glarus' total net position increased by \$78,871.
- As of December 31, 2023, the Town of New Glarus' governmental fund reported an ending fund balance of \$1,376,484. This includes nonspendable fund balance of \$109,848, restricted fund balance of \$82,512, committed fund balance of \$65,473, assigned fund balance of \$790,682 and unassigned fund balance of \$327,969.
- As of December 31, 2023, the unassigned fund balance for the General Fund was \$327,969 or approximately 24 percent of total General Fund expenditures.

**TOWN OF NEW GLARUS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended December 31, 2023

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis are intended to serve as an introduction to the Town of New Glarus' basic financial statements. These basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-Wide Financial Statements.** The government-wide financial statements are the *Statement of Net Position* and *Statement of Activities*. These statements present an aggregate view of the Town's finances in a manner similar to private-sector business. The government-wide financial statements can be found on pages 1 through 3 of this report.

- The *Statement of Net Position* presents information on all of the Town of New Glarus' assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.
- The *Statement of Activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e. g., uncollected taxes and earned but unused vacation and sick leave).

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Town include general government; public safety; public works; culture, recreation and education; and capital outlay. The Town does not provide business-type activities like utility services.

The government-wide financial statements include only the activities of the Town.

**Fund Financial Statements.** The Town also produces fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities. The Town, like other state and local governments, uses fund accounting to demonstrate compliance with finance related legal requirements. Fund statements generally report operations in more detail than the Town's government-wide statements and provide information that may be useful in evaluating a Town's short-term financing requirements. There are two fund financial statements, the *Balance Sheet* and the *Statement of Revenues, Expenditures and Changes in Fund Balance*.

**TOWN OF NEW GLARUS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended December 31, 2023

**OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)**

*Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, fund statements focus on short-term inflows and outflows of spendable resources and their impact on fund balance.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town maintains one individual governmental fund. Information is presented separately in the governmental fund balance sheet and in the statement of revenues, expenditures, and changes in fund balance for the General Fund.

The Town of New Glarus adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 4 through 7 of this report.

*Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's programs. The fiduciary fund maintained by the Town of New Glarus is the Tax Collection Fund, which records the tax roll and tax collections for other taxing jurisdictions within the Town. The basic fiduciary fund financial statements can be found on page 8 and 9 of this report.

**Notes to the Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 10 through 33 of this report.

**Other Information.** Detailed budgetary statements, Wisconsin Retirement System schedules, Local Retiree Life Insurance schedules and schedules of long-term debt outstanding can be found on pages 34 through 45 of this report.

**TOWN OF NEW GLARUS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended December 31, 2023

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. Table 1, below, provides a summary of the Town's net position for the year ended December 31, 2023.

<b>Town of New Glarus' Net Position</b>		
	Governmental Activities	
	2022	2023
Current and other assets	\$ 2,847,385	\$ 2,789,989
Capital assets	4,348,366	4,067,629
Deferred outflows	94,391	129,803
Total assets and deferred outflows	\$ 7,290,142	\$ 6,987,421
Long-term liabilities outstanding	\$ 3,270,767	\$ 2,913,054
Other liabilities	217,634	188,795
Deferred inflows	1,109,103	1,114,063
Total liabilities and deferred inflows	\$ 4,597,504	\$ 4,215,912
Net Position:		
Net Investment in Capital Assets	\$ 1,557,600	\$ 1,634,575
Restricted	191,447	82,512
Unrestricted	943,591	1,054,422
Total Net Position	\$ 2,692,638	\$ 2,771,509

The Town's net position reflects its investment in capital assets (e.g. land, buildings, machinery and equipment, infrastructure, etc.), less any related debt used to acquire those assets that is still outstanding, and plus the unspent capital related debt proceeds. The Town uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

Infrastructure placed in service prior to January 1, 2004, such as roads, storm sewers, and culverts, is not reflected in these reports.



**TOWN OF NEW GLARUS  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

For the Year Ended December 31, 2023

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)**

Table 2, below, provides a summary of the Town's operating results and their impact on net position for the year ended December 31, 2023. In 2023 the Town relied primarily on property taxes (62 percent) to fund its operations. Taxes account for approximately \$880,000 of total revenue. Program revenues, in the form of charges for services were 13 percent and operating and capital grants and contributions were 27 percent, of total revenues.

<b>Town of New Glarus' Change in Net Position</b>		
	Governmental Activities	
	2022	2023
<b>Revenues:</b>		
<b>Program revenues:</b>		
Charges for services and fees, fines, and costs	\$ 163,289	\$ 177,927
Operating grants and contributions	127,047	201,807
Capital grants and contributions	204,963	1,671
<b>General revenues:</b>		
Property taxes	849,811	880,343
Grants and contributions not restricted to specific programs	10,806	20,539
Unrestricted interest and investment	7,114	48,079
Miscellaneous	21,470	13,277
Special Items	(6,575)	76,062
<b>Total Revenues</b>	<b>\$ 1,377,925</b>	<b>\$ 1,419,705</b>
<b>Expenses:</b>		
General Government	\$ 254,352	\$ 304,292
Public Safety	146,006	163,560
Public Works	655,940	730,539
Culture and Recreation	4,005	39,529
Conservation and Development	-	30
Interest on Long-Term Debt	44,873	102,884
<b>Total Expenses</b>	<b>1,105,176</b>	<b>1,340,834</b>
<b>Increase in Net Position</b>	<b>272,749</b>	<b>78,871</b>
<b>Net Position - January 1</b>	<b>2,419,889</b>	<b>2,692,638</b>
<b>Net Position - December 31</b>	<b>\$ 2,692,638</b>	<b>\$ 2,771,509</b>

**TOWN OF NEW GLARUS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended December 31, 2023

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)**

**Governmental Activities:** Governmental activities increased the Town's net position by \$78,871. Key elements of this increase are as follows:

- The gain on sale of land held for resale

**FINANCIAL ANALYSIS OF THE TOWN OF NEW GLARUS' FUNDS**

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds.** The focus of the Town of New Glarus' governmental fund is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the Town's net resources available for spending at the end of the fiscal year.

As of December 31, 2023, the Town's governmental fund reported an ending fund balance of \$1,376,484, an increase of \$536,784 from the prior year. Of the ending fund balance, \$109,848 is nonspendable in the form of prepaid expenses, \$82,512 is restricted for impact fees. Committed fund balance of \$7,357 and \$58,116 is for the Community Sinking Fund and Park/Trail Sinking Fund, respectively. The Town reported \$790,682 of assigned fund balance for Equipment, Capital Purchases, Town Hall Upgrades, Debt Service and Library Sinking Funds. The General Fund has an unassigned fund balance of \$327,969.

The General Fund is the chief operating fund of the Town. At the end of the current year, unassigned and total fund balance of the General Fund was \$327,969 and \$1,376,484, respectively. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Unassigned fund balance represents 24% of total General Fund expenditures. Total fund balance represents 101% of General Fund expenditures.

During the current year, the Town's General Fund balance increased by \$536,784. The main reason for the increase was due to:

- Proceeds received from the sale of land held for resale

**TOWN OF NEW GLARUS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended December 31, 2023

**GENERAL FUND BUDGETARY HIGHLIGHTS**

Differences between the original budget and the final budget are the result of board approved budget amendments. Budget to actual results are briefly summarized as below:

During the year, actual revenues were more than the budgeted revenues by \$116,803. This was primarily due to ARPA revenues recognized in the current year for debt payments.

Actual expenditures were more than budgeted expenditures by \$92,177. The primary reasons for these variances are as follows:

- General Government expenditures were more than the budget by \$35,437.
- Debt Service expenditures were more than the budget by \$63,319.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets.** The Town of New Glarus' investment in capital assets for its governmental activities as of December 31, 2023, amounts to \$4,067,629 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, trucks and equipment, and infrastructure construction in progress. Infrastructure placed in service prior to January 1, 2004, (roads, storm sewers, and culverts) is not included. The net decrease in the Town's investment in capital assets for the current year was \$280,737.

There were no major capital additions in 2023.

Additional information on the Town of New Glarus' capital assets can be found in Note 4 on page 19 of this report.

<b>Town of New Glarus' Capital Assets</b> (net of accumulated depreciation)		
	Governmental Activities	
	2022	2023
Land	\$ 969,600	\$ 969,600
Construction in process	-	-
Building and Improvements	273,442	263,738
Equipment	232,012	195,735
Infrastructure	2,873,312	2,638,556
Total capital assets	\$ 4,348,366	\$ 4,067,629

**TOWN OF NEW GLARUS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended December 31, 2023

**CAPITAL ASSET AND DEBT ADMINISTRATION (Continued)**

**Long-term Debt.** At December 31, 2023, the Town of New Glarus had total long-term debt outstanding of \$2,913,054, which was general obligation debt backed by the full faith of the Town.

<b>Town of New Glarus' Outstanding Debt</b>		
General Obligation Notes		
	Governmental Activities	
	2022	2023
2021 Refunding Note	\$ 1,720,494	\$ 1,379,884
2022 Promissory Note	200,000	182,897
2022 Promissory Note	1,350,273	1,350,273
Total Outstanding Debt	\$ 3,270,767	\$ 2,913,054

During the fiscal year, the Town of New Glarus' general obligation debt decreased by \$357,713. Additional information on the Town's long-term debt can be found in Note 5 on page 20 of this report.

The general obligation debt outstanding of \$2,913,054 is well below the allowable amount of \$14,355,995 which is 5% of the valuation of taxable property as equalized for State purposes.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

Town of New Glarus' financial results are dependent on several factors:

- Amount of Shared Revenue, General Transportation Aids and other grants received
- Increases in the cost of fuel, insurance and professional services

These factors were considered in preparing the Town's budget for the 2024 fiscal year.

**CONTACTING THE TOWN'S FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the Town of New Glarus' finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Clerk/Treasurer, Town of New Glarus, 26 5<sup>th</sup> Avenue, New Glarus, WI 53574.

General information relating to the Town of New Glarus, Wisconsin, can be found at the Town's website, <http://www.tn.newglarus.wi.gov/>

## **BASIC FINANCIAL STATEMENTS**

**Town of New Glarus  
New Glarus, Wisconsin**

**Statement of Net Position  
December 31, 2023**

	<u><b>Governmental Activities</b></u>
<b>ASSETS</b>	
Current Assets:	
Cash and Equivalents	\$ 1,719,892
Receivables	635,637
Prepaid Expenses	109,848
Total Current Assets	<u>2,465,377</u>
Noncurrent Assets:	
Restricted Assets:	
Cash and Investments	82,512
Total Restricted Assets	<u>82,512</u>
Investment in Joint Venture	242,100
Capital Assets:	
Land, Improvements, and Construction in Progress	969,600
Other Capital Assets, Net of Depreciation	3,098,029
Total Capital Assets	<u>4,067,629</u>
Total Noncurrent Assets	<u>4,392,241</u>
Total Assets	<u>6,857,618</u>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred Pension Outflows	110,831
Deferred OPEB Outflows	18,972
Total Deferred Outflows of Resources	<u>129,803</u>
Total Assets and Deferred Outflows of Resources	<u><u>\$ 6,987,421</u></u>

See accompanying notes to the basic financial statements.

**Town of New Glarus  
New Glarus, Wisconsin**

**Statement of Net Position  
December 31, 2023**

	<u><b>Governmental Activities</b></u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts Payable and Accrued Expenses	\$ 54,754
Unearned Revenue / Grant Advance	81,672
Accrued Interest Payable	1,993
Current Portion of Notes Payable	365,023
Total Current Liabilities	<u>503,442</u>
Long-Term Liabilities:	
Notes Payable Due in More Than One Year	2,548,031
Net OPEB Liability	21,099
Net Pension Liability	29,277
Total Long-Term Liabilities	<u>2,598,407</u>
Total Liabilities	<u>3,101,849</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred Tax Levy	1,034,979
Deferred Pension Inflows	61,733
Deferred OPEB Inflows	17,351
Total Deferred Inflows of Resources	<u>1,114,063</u>
 <b>NET POSITION</b>	
Net Investment in Capital Assets	1,634,575
Restricted for Capital	82,512
Unrestricted	1,054,422
Total Net Position	<u>2,771,509</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u><u>\$ 6,987,421</u></u>

See accompanying notes to the basic financial statements.

**Town of New Glarus  
New Glarus, Wisconsin**

**Statement of Activities  
For the Year Ended December 31, 2023**

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenue</b>			<b>Net (Expense) Revenue and Changes in Net Position</b>
		<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	<b>Capital Grants and Contributions</b>	<b>Governmental Activities</b>
<b>Primary Government</b>					
Governmental Activities					
General Government	\$ 304,292	\$ 4,676	\$ 3,906	\$ -	\$ (295,710)
Public Safety	163,560	17,583	10,548	-	(135,429)
Public Works	730,539	137,858	124,059	1,671	(466,951)
Culture, Recreation and Education	39,529	-	-	-	(39,529)
Conservation and Development	30	17,810	-	-	17,780
Interest on Long-term debt	102,884	-	63,294	-	(39,590)
Total Primary Government	<u>\$ 1,340,834</u>	<u>\$ 177,927</u>	<u>\$ 201,807</u>	<u>\$ 1,671</u>	<u>(959,429)</u>

**General Revenues:**

Taxes:	
Property taxes, levied for general purposes	880,343
Grants and contributions not restricted to specific programs	20,539
Unrestricted investment earnings	48,079
Miscellaneous	13,277
<i>Special item</i> - gain (loss) on sale of asset	76,062
Total general revenues and special items	<u>1,038,300</u>
Change in Net Position	78,871
Net Position - Beginning	2,692,638
Net Position - Ending	<u>\$ 2,771,509</u>

See accompanying notes to the basic financial statements.



**Town of New Glarus  
New Glarus, Wisconsin**

**Balance Sheet  
Governmental Funds  
December 31, 2023**

	<b>General Fund</b>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 1,719,892
Restricted Cash	82,512
Receivables:	
Taxes	634,140
Other	1,497
Prepaid Expenses	109,848
Total Assets	\$ 2,547,889
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	
Liabilities:	
Accounts Payable	\$ 33,661
Accrued Liabilities	3,337
Other Liabilities - Deposits	17,756
Unearned Revenue / Grant Advance	81,672
Total Liabilities	136,426
 Deferred Inflows of Resources:	
Deferred Tax Levy	1,034,979
Total Deferred Inflows of Resources	1,034,979
 Fund Balance:	
Nonspendable	109,848
Restricted	82,512
Committed	65,473
Assigned	790,682
Unassigned	327,969
Total Fund Balance	1,376,484
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 2,547,889

See accompanying notes to the basic financial statements.

**Town of New Glarus  
New Glarus, Wisconsin**

**Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
December 31, 2023**

Total fund balance, governmental funds	\$	1,376,484
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.

Governmental capital assets	6,628,126	
Governmental accumulated depreciation	(2,560,497)	
		4,067,629

The net pension asset (liability) is not a current financial resource and is, therefore, not reported in the fund statements.	(29,277)
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Pension and OPEB deferred outflows of resources and deferred inflows of resources are actuarially determined by the plans. These items are reflected in the Statement of Net Position and are being amortized with pension and OPEB expense in the Statement of Activities. The deferred outflows of resources and deferred inflows of resources are not financial resources or uses and therefore are not reported in the fund statements.

Deferred outflows of resources	129,803
Deferred inflows of resources	(79,084)

Investments in joint ventures are not financial resources and, therefore, are not reported in the fund financial statements.	242,100
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Some liabilities, (such as Notes Payable and Accrued Interest), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.

Other postemployment benefits	(21,099)	
General obligation debt	(2,913,054)	
Accrued interest	(1,993)	
		(2,936,146)

Net Position of Governmental Activities in the Statement of Net Position	\$	2,771,509
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See accompanying notes to the basic financial statements.

**Town of New Glarus  
New Glarus, Wisconsin**

**Statement of Revenues, Expenditures and Changes in Fund Balance  
Governmental Funds  
For the Year Ended December 31, 2023**

	<u><b>General Fund</b></u>
<b>REVENUES</b>	
Property Taxes	\$ 880,343
Other Taxes	2,431
Intergovernmental	221,585
License and Permits	43,998
Public Charges for Services	130,429
Interest Income	48,079
Miscellaneous Income	571,532
Total Revenues	<u>1,898,397</u>
<b>EXPENDITURES</b>	
Current:	
General Government	287,643
Public Safety	117,160
Public Works	453,928
Culture, Recreation and Education	38,220
Capital Outlay	2,220
Debt Service:	
Principal Repayment	357,713
Interest Expense	104,729
Total Expenditures	<u>1,361,613</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>536,784</u>
Fund Balance - Beginning	839,700
Fund Balance - Ending	<u>\$ 1,376,484</u>

See accompanying notes to the basic financial statements.

**Town of New Glarus  
New Glarus, Wisconsin**

**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the  
Statement of Activities  
For the Year Ended December 31, 2023**

Net change in fund balances - total governmental funds: \$ 536,784

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

This is the amount by which capital outlays of \$0 were more than depreciation of \$280,737 in the current period. (280,737)

Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain (loss) on the sale of the assets. Thus, the change in Net Position differs from the change in fund balance by the cost of the asset sold. (480,000)

The proportionate share of the change in net position related to joint ventures in the Statement of Activities neither provides nor uses current financial resources and is not reported in the fund financial statements. (46,400)

Governmental funds report debt proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of debt principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities.

This is the amount of long-term debt principal payments in the current year 357,713

Some expenses reported in the Statement of Activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds

Change in accrued interest 1,845

Change in OPEB liability, deferred outflows of resources and deferred inflows of resources (3,258)

Pension expense reported in the governmental funds represents current year required contributions into the defined benefit pension plans. Pension expense in the Statement of Activities is actuarially determined by the defined benefit pension plan as the difference between the net pension asset from the prior year to the current year, with some adjustments.

Amounts of current year required contributions into the defined benefit pension plan (7,573)

Actuarially determined change in net pension asset (liability) between years, with adjustments 497  
(7,076)

Change in Net Position of Governmental Activities \$ 78,871

See accompanying notes to the basic financial statements.

**Town of New Glarus  
New Glarus, Wisconsin**

**Statement of Fiduciary Net Position  
Fiduciary Fund  
December 31, 2023**

	<u><b>Custodial Funds</b></u> <u><b>Tax Collection</b></u>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 1,635,669
Receivables:	
Taxes Receivable	2,781,813
Total Assets	<u>\$ 4,417,482</u>
<b>LIABILITIES</b>	
Due to Other Governments	\$ 4,417,482
Total Liabilities	<u>\$ 4,417,482</u>

See accompanying notes to the basic financial statements.

**Town of New Glarus  
New Glarus, Wisconsin**

**Statement of Changes in Fiduciary Net Position  
Fiduciary Fund  
For the Year Ended December 31, 2023**

	<u><b>Custodial Funds</b></u> <u><b>Tax Collection</b></u>
<b>ADDITIONS</b>	
Collection of taxes for other governments	\$ 2,508,173
Total Additions	<u>2,508,173</u>
<b>DEDUCTIONS</b>	
Payments of taxes to other governments	<u>2,508,173</u>
Total Deductions	<u>2,508,173</u>
Net increase (decrease) in fiduciary net position	-
Total Net Position - Beginning	-
Total Net Position - Ending	<u><u>\$ -</u></u>

See accompanying notes to the basic financial statements.

## Town of New Glarus

### Notes to the Financial Statements December 31, 2023

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#### **1. Summary of Significant Accounting Policies**

The accounting policies of the Town of New Glarus, Wisconsin, conform to generally accepted accounting principles in the United States of America as applicable to governmental units.

##### **A. Reporting Entity**

This report includes all of the funds of the Town of New Glarus. The reporting entity for the Town consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (a) it is able to impose its will on that organization or (b) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government. This report does not contain any component units.

##### **B. Government-Wide and Fund Financial Statements**

###### **Government-Wide Financial Statements**

"Government-wide" financial statements are basic financial statements required for all governmental units. The Statement of Net Position and the Statement of Activities are the two required statements. Both statements are prepared on the full accrual basis. Previously, in accordance with accounting standards for governmental units, the Town used the modified accrual basis of accounting for certain funds. The modified accrual basis of accounting continues to be the appropriate basis of accounting for governmental fund financial statements.

In addition, all funds in the fund financial statements are reported as business-type activities, governmental activities or fiduciary funds. The definitions for these types of activities are discussed in other portions of Note 1.

Finally, all non-fiduciary funds are further classified as major or non-major funds. In reporting financial condition and results of operations for governmental units, the standards concentrate on major funds versus non-major funds.

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The Town does not have any business-type activities.

**Town of New Glarus**

**Notes to the Financial Statements  
December 31, 2023**

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**1. Summary of Significant Accounting Policies (Continued)**  
**B. Government-Wide and Fund Financial Statements (Continued)**

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Town does not allocate indirect expenses to functions in the Statement of Activities. Program revenues include (a) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported instead as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

**Fund Financial Statements**

Fund financial statements of the reporting entity are organized into individual funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows, liabilities, deferred inflows, net position/fund equity, revenues, and expenditure/expenses.

Funds are organized as major funds or non-major funds within the governmental statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the Town or meets the following criteria:

- a. Total assets and deferred outflows, liabilities and deferred inflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type.
- b. Total assets and deferred outflows, liabilities and deferred inflows, revenues or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental or proprietary fund that the Town believes is particularly important to financial statement users may be reported as a major fund.

The Town reports the following major governmental fund:

General Fund - The Town's General fund is its only major governmental fund. The General Fund accounts for the Town's primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund.

Fiduciary funds consist of pension (and other employee benefit) trust funds, private-purpose trust funds, investment trust funds, and custodial funds. Fiduciary funds should be used only to report resources held for individuals, private organizations, or other governments. A fund is presented as a fiduciary fund when all of the following criteria are met: a) The government *controls* the assets that finance the activity, b) Assets are *not* generated from the *government's own-source revenues* or from government-mandated or voluntary nonexchange transactions, c) Assets are administered through a *qualifying trust* or the government does *not* have *administrative involvement* and the assets are *not* generated from the *government's delivery of goods or services* to the beneficiaries, *or* the assets are for the benefit of *entities that are not part of the government's reporting entity*.



**Town of New Glarus**

**Notes to the Financial Statements  
December 31, 2023**

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**1. Summary of Significant Accounting Policies (Continued)**  
**B. Government-Wide and Fund Financial Statements (Continued)**

The Town reports the following fiduciary fund:

Tax Collections - Used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units. The Town accounts for tax collections payable to overlying taxing jurisdictions in a custodial fund.

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

Measurement focus refers to what is being measured, basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

**Government-Wide Financial Statements**

The government-wide Statement of Net Position and Statement of Activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

**Fund Financial Statements**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay current liabilities. For this purpose, the Town considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred inflows. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the Town is entitled to the resources and the amounts are available. Amounts owed to the Town which are not available are recorded as receivables and deferred inflows. Amounts received prior to the entitlement period are also recorded as deferred inflows.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

**Town of New Glarus**

**Notes to the Financial Statements  
December 31, 2023**

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**1. Summary of Significant Accounting Policies (Continued)**

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)**

The Town's General Fund reports deferred inflows on its General Fund balance sheet. Deferred inflows arise from taxes levied in the current year which are for subsequent year's operations. For governmental fund financial statements, deferred inflows arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. Deferred inflows also arise when resources are received before the Town has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the deferred inflow is removed from the balance sheet and revenue is recognized.

Fiduciary fund financial statements are reported using the economic resources measurement focus and accrual basis of accounting, as described previously in this note.

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities to the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**D. Assets, Liabilities, and Equity**

**Deposits and Investments**

*Investments Authorized by Wisconsin Statutes*

Investment of Town funds is restricted by State statutes. Available investments are limited to:

- Time deposits in any credit union, bank, savings bank, trust company or savings and loan association.
- Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state.
- Bonds or securities issued or guaranteed by the federal government.
- The local government investment pool.
- Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- Repurchase agreements with public depositories, with certain conditions.
- Bonds issued by a local exposition district.
- Bonds issued by a local professional baseball park district.
- Bonds issued by the University of Wisconsin Hospital and Clinics Authority.
- Bond issued by a local football stadium district.
- Bonds issued by a local arts district.
- Bonds issued by the Wisconsin Aerospace Authority.

**Receivables**

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the Town, taxes are collected for and remitted to the state and county governments as well as the local school district and technical college district.

**Town of New Glarus**

**Notes to the Financial Statements  
December 31, 2023**

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**1. Summary of Significant Accounting Policies (Continued)**  
**D. Assets, Liabilities, and Equity (Continued)**

**Receivables (Continued)**

Property tax calendar – 2023 tax roll:

Lien date and levy date	December, 2023
Tax bills mailed	December, 2023
Payment in full, or	January 31, 2024
First installment due	January 31, 2024
Second installment due	July 31, 2024
Personal property taxes in full	January 31, 2024

Delinquent real estate taxes as of July 31 are paid in full by the county, which assumes the collection thereof.

**Capital Assets**

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 for general capital assets including infrastructure assets, and an estimated useful life in excess of 1 year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated fixed assets are recorded at their estimated acquisition value at the date of donation.

Prior to January 2004, infrastructure assets of governmental funds were not capitalized. Professional standards require governmental units are required to account for all capital assets, including infrastructure, in the government-wide statements prospectively from the date of implementation. Retroactive reporting of all major general infrastructure assets is encouraged but not required. The Town has decided not to retroactively report all infrastructure acquired by its governmental fund types prior to 2004.

General Fixed Assets - Fixed assets acquired or constructed for general governmental services are recorded as expenditures in the fund from which the disbursements are made. Generally accepted accounting principles require that these fixed assets be capitalized at cost in the government-wide financial statements. Contributed fixed assets are to be recorded in the government-wide financial statements at fair market value at the time received. Interest incurred during construction is not capitalized.

Depreciation on governmental fixed assets is calculated straight-line based on the estimated useful life of assets. The estimated useful life of assets is determined by industry standards as recommended by GASB. Depreciation is charged over the estimated service life of the assets using the straight-line method.

**Compensated Absences**

The Town has not recorded liabilities for vested employee vacations and sick leave. Sick leave accrues in varying amounts based on years of service up to a maximum of 600 hours and can only be used for illness and injury. There is no payment upon retirement or termination of employment.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used.

**Town of New Glarus**

**Notes to the Financial Statements  
December 31, 2023**

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**1. Summary of Significant Accounting Policies (Continued)**

**D. Assets, Liabilities, and Equity (Continued)**

**Pensions**

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset)
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions
- Pension Expense (Revenue)

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Other Postemployment Benefits (OPEB)**

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the following:

- Net OPEB Liability
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Other Post-Employment Benefits
- OPEB Expense (Revenue)

Information about the fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) and additions to/deductions from LRLIF's fiduciary net position have been determined on the same basis as they are reported by the LRLIF. For this purpose, benefit payments (including refunds of member contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Deferred Outflows and Inflows of Resources**

Deferred outflow of resources represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

Deferred inflow of resources represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

**Town of New Glarus**

**Notes to the Financial Statements  
December 31, 2023**

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**1. Summary of Significant Accounting Policies (Continued)**

**D. Assets, Liabilities, and Equity (Continued)**

**Long-Term Obligations**

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes and bonds payable.

Proceeds of long-term debt issues not recorded as fund liabilities are reflected as “Other Financing Sources” in the operating statement of the recipient fund. Retirement of these issues is reported as a debt service expenditure in the year in which the debt matures or is repaid, whichever is earlier.

**Equity Classifications**

*Government-Wide Statements*

Equity is classified as net position and displayed in three components:

- 1) Net Investment in Capital Assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- 2) Restricted Net Position – Consists of net position with constraints placed on their use either by (a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or (b) law through constitutional provisions or enabling legislation.
- 3) Unrestricted Net Position – All other net position that does not meet the definition of “net investment in capital assets” or “restricted.”

When both restricted and unrestricted resources are available for use, it is the Town’s policy to use restricted resources first, then unrestricted resources as they are needed.

*Fund Financial Statements*

The Town follows the provisions of GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

In the fund financial statements, governmental fund balance is presented in five possible categories:

- 1) Nonspendable – Resources which cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact.
- 2) Restricted – Resources with constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- 3) Committed – Resources which are subject to limitation the government imposes upon itself at its highest level of decision making, and that remain binding unless removed in the same manner.

**Town of New Glarus**

**Notes to the Financial Statements  
December 31, 2023**

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**1. Summary of Significant Accounting Policies (Continued)**  
**D. Assets, Liabilities, and Equity (Continued)**

**Equity Classifications (Continued)**

- 4) Assigned – Resources neither restricted nor committed for which a government has a stated intended use as established by the Town Board or a body or official to which the Town Board has delegated the authority to assign amounts for specific purposes.
- 5) Unassigned – Resources which cannot be properly classified in one of the other four categories. The General Fund is the only fund that reports a positive unassigned fund balance amount. Unassigned balances also include negative balances in the governmental funds reporting resources restricted for specific programs.

When restricted and other fund balance resources are available for use, it is the Town’s policy to use restricted resources first, followed by committed, assigned, and unassigned amounts, respectively.

**Claims and Judgments**

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. If they are not to be liquidated with expendable available financial resources, no liability is recognized in the governmental fund statements. The related expenditure is recognized when the liability is liquidated. Claims and judgments are recorded in the government-wide statements as expenses when the related liabilities are incurred. There were no significant claims or judgments at year-end.

**E. Budgets**

Operating budgets are adopted each year for the General Fund. The original budget was adopted in November 2022; one budget amendment was made during 2023. See the required supplementary information for details.

**F. Change in Accounting Principle**

Effective January 1, 2023, the Town adopted GASB statement No. 96, Subscription-Based Information Technology Arrangements (SBITA). The Town determines if an arrangement contains a SBITA at inception based on whether the Town has the right to control the information technology during the contract period and other facts and circumstances. The adoption of GASB Statement No. 96 did not have a material impact on the Town’s financial statements. No material SBITA were included in this report.

**Town of New Glarus**

**Notes to the Financial Statements  
December 31, 2023**

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**2. Explanation of Certain Differences between Governmental Fund Statements and Government-Wide Statements**

Due to the differences in the measurement focus and basis of accounting used on the government fund statements and government-wide statements certain financial transactions are treated differently.

**A. Explanation of Differences between Governmental Funds Statements of Revenues, Expenditures and Changes in Fund Balances and the Statement of Activities**

Differences between the governmental funds statement of revenues, expenditures and changes in fund balance and the statement of activities fall into one of three broad categories:

- 1) Capital related differences include (a) the difference between recording an expenditure for the purpose of capital items in the governmental fund statements, and (b) depreciation expense on those items as recorded in the statement of activities.
- 2) Differences in long-term expenses arise because governmental funds report on a modified accrual basis, whereas the accrual basis of accounting is used on the statement of activities.
- 3) Long-term debt transaction differences occur because both interest and principal payments are recorded as expenditures in the governmental fund statements, whereas interest expense is recorded in the Statement of Activities as incurred, and principal payments are recorded as a reduction of liabilities in the Statement of Net Position. In addition, debt proceeds are recorded as other financing sources in the governmental fund statements, whereas they are recorded as a liability in the government-wide statements.

**3. Cash and Investments**

At December 31, 2023, the cash and investments consist of the following:

Deposits with Financial Institutions	\$ 3,438,073
Total Cash and Investments	<u>\$ 3,438,073</u>

Cash and investments as of December 31, 2023, are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and Investments	\$ 1,719,892
Restricted Cash	82,512
Fiduciary Funds:	
Cash and Investments	1,635,669
Total Cash and Investments	<u>\$ 3,438,073</u>

**Town of New Glarus**

**Notes to the Financial Statements  
December 31, 2023**

**3. Cash and Investments (Continued)**

**Custodial Credit Risk**

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Board would not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial risk for investments is the risk that, in the event of failure of the counterparty (e.g. broker-dealer) to a transaction, the Town would not be able to recover the value of its investment of collateral securities that are in the possession of another party. The Board does not have an investment policy for custodial credit risk.

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings deposits and \$250,000 for demand deposits. Bank accounts and the local government investment pool are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. However, due to the relatively small size of the Guarantee Fund in relationship to the total deposits covered and other legal implications, recovery of material principal losses may be significant to individual organizations. The Town also maintains a repurchase account with a local bank that is covered by securities pledged by the bank.

As of December 31, 2023, the Town's deposits were exposed to custodial credit risk as follows:

Insured by Federal and State Deposit Insurance	\$ 200,180
Collateralized by Securities Pledged by Financial Institution	2,905,466
	\$ 3,105,646

Fluctuating cash flows during the year due to tax collections, receipt of state aids and/or proceeds from borrowing may have resulted in temporary balances exceeding insured amounts.

**4. Capital Assets**

Capital asset activity in the governmental activities for the year ended December 31, 2023, was as follows:

<u>Governmental Activities</u>	<u>Balance</u> 1/1/23	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> 12/31/23
Land - Non-depreciable	\$ 969,600	\$ -	\$ -	\$ 969,600
Buildings and Improvements	360,958	-	-	360,958
Trucks and Equipment	602,428	-	-	602,428
Infrastructure	4,695,140	-	-	4,695,140
	\$ 6,628,126	\$ -	\$ -	\$ 6,628,126
 Accumulated Depreciation:				
Buildings and Improvements	\$ 87,516	\$ 9,704	\$ -	\$ 97,220
Trucks and Equipment	370,416	36,277	-	406,693
Infrastructure	1,821,828	234,756	-	2,056,584
Total Accumulated Depreciation	2,279,760	280,737	-	2,560,497
Capital Assets Net of Depreciation	\$ 4,348,366	\$ (280,737)	\$ -	\$ 4,067,629



**Town of New Glarus**

**Notes to the Financial Statements  
December 31, 2023**

**4. Capital Assets (Continued)**

Depreciation expense was charged to functions as follows:

**Governmental Activities**

General government	\$ 11,823
Public works, which includes depreciation of infrastructure	268,914
Total governmental activities depreciation expense	\$ 280,737

**5. Long-Term Debt**

A summary of the long-term debt transactions of the Town are as follows:

	Notes from Direct Borrowings or Direct Placements			
	1/1/2023	Additions	Retirements	12/31/2023
<u>General Long-Term Debt:</u>				
2021 GO promissory note dated 6/21/2021. Original amount of \$2,323,893. 7 annual consecutive principal and interest payments (December 31st) at 1.97%. Final payment 12/31/2027.				
	\$ 1,720,494	\$ -	\$ 340,610	\$ 1,379,884
2022 GO promissory note dated 9/9/2022. Original amount of \$200,000. 10 annual consecutive principal and interest payments (September 9) at 3.510%. Final payment 9/9/2032.				
	200,000	-	17,103	182,897
2022 GO promissory note dated 12/21/2022. Original amount of \$1,350,273. 5 annual consecutive principal and interest payments beginning (12/31/27) at 4.50%. Final payment 12/31/2032.				
	1,350,273	-	-	1,350,273
Total general long-term debt	\$ 3,270,767	\$ -	\$ 357,713	\$ 2,913,054

The annual payments necessary to retire the general obligation notes are as follows:

Year	Notes from Direct Borrowings or Direct Placements		
	Principal	Interest	Total
2024	\$ 365,023	\$ 95,029	\$ 460,052
2025	372,675	87,210	459,885
2026	380,396	79,489	459,885
2027	401,003	71,604	472,607
2028	87,663	61,826	149,489
2029-2032	1,306,294	208,311	1,514,605
	\$ 2,913,054	\$ 603,469	\$ 3,516,523

**Town of New Glarus**

**Notes to the Financial Statements  
December 31, 2023**

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**5. Long-Term Debt (Continued)**

Interest accrued and paid during 2023 was:

<u>Interest Accrued</u>	<u>Interest Paid</u>
\$ 102,884	\$ 104,729

Cities, Villages, and Townships are statutorily limited to using 5% of their equalized value to borrow general obligation debt. According to these state statutes, the Town of New Glarus is limited to borrowing \$14,355,995. General obligation debt subject to this limit is \$2,913,054, leaving the Town with an available debt margin of \$11,442,941 as of December 31, 2023.

**6. Inter-municipal Agreements**

**Fire Protection and EMS**

The Town of New Glarus, along with the Village of New Glarus and the Townships of Primrose, York and Perry provide funding to the New Glarus Fire Protection District.

Costs are to be shared based upon the equalized values of the respective municipalities. The Town’s share of Fire District costs in 2023 amounted to \$71,745. The 2024 budget for the Fire District is \$87,900. The Town’s equity interest in the Fire District’s capital assets is its percentage share based on the Town’s equalized value in the District. The equity interest is reported in the governmental activities column of the government-wide Statement of Net Position. The Town’s equity interest as of December 31, 2023, was \$242,100. Changes in the equity interest are reported on the Statement of Activities.

The Town also is a member of an EMS District. Costs are allocated based on population. The Town’s share of EMS District costs in 2023 was \$28,889. The 2024 budget for the District is \$29,630.

**7. Wisconsin Retirement System**

Plan Description. The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year and expected to be employed for at least one year from employee’s date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

Vesting. For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Town of New Glarus

Notes to the Financial Statements  
December 31, 2023

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7. Wisconsin Retirement System (Continued)

Benefits Provided. Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Post-Retirement Adjustments. The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment (%)	Variable Fund Adjustment (%)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0

Contributions. Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, and Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

**Town of New Glarus**

**Notes to the Financial Statements  
December 31, 2023**

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**7. Wisconsin Retirement System (Continued)**

During the reporting period, the WRS recognized \$7,573 in contributions from the employer.

Contribution rates as of December 31, 2023, are:

Employee Category	Employee	Employer
General (including teachers, executives and elected officials)	6.80%	6.80%
Protective with Social Security	6.80%	13.20%
Protective without Social Security	6.80%	18.10%

*Pension Liabilities (Assets), Pension Income, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At **December 31, 2023**, the Town reported a liability (asset) of \$29,277 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2021, rolled forward to December 31, 2022. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Town’s proportion of the net pension liability (asset) was based on the Town’s share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2022, the Town’s proportion was 0.00055265%, which was an increase of 0.00000292% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the Town recognized pension expense of \$14,788.

At December 31, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 46,630	\$ (61,261)
Net differences between projected and actual earnings on pension plan investments	49,736	-
Changes in assumptions	5,757	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,004	(472)
Employer contributions subsequent to the measurement date	7,704	-
Total	\$ 110,831	\$ (61,733)

**Town of New Glarus**

**Notes to the Financial Statements  
December 31, 2023**

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**7. Wisconsin Retirement System (Continued)**

\$7,704 reported as deferred outflows of resources related to pension resulting from the Town’s contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense (income) as follows:

Year Ended December 31:	Net Deferred Outflows (Inflows) of Resources
2024	\$ 1,690
2025	8,605
2026	8,952
2027	22,147
2028	-
Total	\$ 41,394

Actuarial Assumptions. The total pension liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2021
Measurement Date of Net Pension Liability (Asset):	December 31, 2022
Experience Study:	January 1, 2018 - December 31, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Wage Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Post-Retirement Adjustments	1.7%*

\*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The Total Pension Liability for December 31, 2022 is based upon a roll-forward of the liability calculated from the December 31, 2021 actuarial valuation.

**Town of New Glarus**

**Notes to the Financial Statements  
December 31, 2023**

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**7. Wisconsin Retirement System (Continued)**

*Long-term Expected Return on Plan Assets.* The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Allocation Targets and Expected Returns<sup>1</sup>  
As of December 31, 2022

<u>Core Fund Asset Class</u>	<u>Asset Allocation %</u>	<u>Long-Term Expected Nominal Rate of Return %</u>	<u>Long-Term Expected Real Rate of Return %<sup>2</sup></u>
Public Equity	48	7.6	5.0
Public Fixed Income	25	5.3	2.7
Inflation Sensitive	19	3.6	1.1
Real Estate	8	5.2	2.6
Private Equity/Debt	15	9.6	6.9
Total Core Fund <sup>3</sup>	<u>115</u>	7.4	4.8
<u>Variable Fund Asset Class</u>			
U.S. Equities	70	7.2	4.6
International Equities	30	8.1	5.5
Total Variable Fund	<u>100</u>	7.7	5.1

<sup>1</sup>Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations

<sup>2</sup>New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%

<sup>3</sup>The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% policy leverage is used, subject to an allowable range of up to 20%.

**Town of New Glarus**

**Notes to the Financial Statements  
December 31, 2023**

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**7. Wisconsin Retirement System (Continued)**

Single Discount Rate. A single discount rate of 6.8% was used to measure the Total Pension Liability for the current and prior year. This discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 4.05% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index’s “20-year Municipal GO AA Index” as of December 31, 2022. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax- exempt securities.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Town of New Glarus’s Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the Town’s proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80 percent, as well as what the Town’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80 percent) or 1-percentage-point higher (7.80 percent) than the current rate:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
Town's proportionate share of the net pension liability (asset)	\$ 97,171	\$ 29,277	\$ (17,427)

Pension Plan Fiduciary Net Position. Detailed information about the pension plan’s fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Town of New Glarus

Notes to the Financial Statements  
December 31, 2023

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**8. Other Postemployment Benefits (OPEB)**

*Plan description.* The Local Retiree Life Insurance Fund (LRLIF) is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post-employment life insurance benefits for all eligible members.

*OPEB Plan Fiduciary Net Position.* ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can also be found using the link above.

*Benefits provided.* The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired members and pre-65 retirees who pay for their coverage.

*Contributions.* The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member’s working lifetime funds a post-retirement benefit.

Employers are required to pay the following contributions based on member contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the member premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2023, are:

<u>Coverage Type</u>	<u>Employer Contribution</u>
25% Post Retirement Coverage	20% of Member Contribution



**Town of New Glarus**

**Notes to the Financial Statements  
December 31, 2023**

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**8. Other Postemployment Benefits (OPEB) (Continued)**

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating members must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The member contribution rates in effect for the year ended December 31, 2022 are as listed below:

Life Insurance		
Member Contribution Rates*		
For the year ended December 31, 2022		
Attained Age	Basic	Supplemental
Under 30	\$0.05	\$0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57

\*Disabled members under age 70 receive a waiver-of-premium benefit.

During the reporting period, the LRLIF recognized \$111 in contributions from the employer.

*OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs.* At December 31, 2023, the Town reported a liability (asset) of \$21,099 for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of December 31, 2022, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of January 1, 2022 rolled forward to December 31, 2022. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Town’s proportion of the net OPEB liability (asset) was based on the Town’s share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2022, the Town’s proportion was 0.00553800%, which was an increase of 0.00256500% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the Town recognized OPEB expense of \$3,368.

**Town of New Glarus**

**Notes to the Financial Statements  
December 31, 2023**

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**8. Other Postemployment Benefits (OPEB) (Continued)**

At December 31, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (2,066)
Net differences between projected and actual earnings on plan investments	396	-
Changes in actuarial assumptions	7,580	(12,454)
Changes in proportion and differences between employer contributions and proportionate share of contributions	10,796	(2,831)
Employer contributions subsequent to the measurement date	200	-
Totals	\$ 18,972	\$ (17,351)

\$200 reported as deferred outflows related to OPEB resulting from the LRLIF Employer’s contributions subsequent to the measurement date will be recognized as a reduction of the Net OPEB Liability (Asset) in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense (revenue) as follows:

Year Ended December 31:	Net Deferred Outflows (Inflows) of Resources
2024	\$ 826
2025	758
2026	991
2027	(94)
2028	(753)
Thereafter	(307)
Total	\$ 1,421

**Town of New Glarus**

**Notes to the Financial Statements  
December 31, 2023**

**8. Other Postemployment Benefits (OPEB) (Continued)**

Actuarial Assumptions. The total OPEB liability in the January 1, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2022
Measurement Date of Net OPEB Liability (Asset):	December 31, 2022
Experience Study:	January 1, 2018 - December 31, 2020, Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield:*	3.72%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	3.76%
Salary Increases	
Inflation:	3.00%
Seniority/Merit:	0.10% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
*Based on the Bond Buyers GO Index	

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The Total OPEB Liability for December 31, 2022 is based upon a roll-forward of the liability calculated from the January 1, 2022 actuarial valuation.

Long-term expected Return on Plan Assets. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

Local OPEB Life Insurance  
Asset Allocation Targets and Expected Returns  
As of December 31, 2022

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
US Intermediate Credit Bonds	Bloomberg US Interm Credit	50%	2.45%
US Mortgages	Bloomberg US MBS	50%	2.83%
Inflation			2.30%
Long-Term Expected Rate of Return			4.25%

**Town of New Glarus**

**Notes to the Financial Statements  
December 31, 2023**

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**8. Other Postemployment Benefits (OPEB) (Continued)**

The long-term expected rate of return remained unchanged from the prior year at 4.25%. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The expected inflation rate remained unchanged from the prior year at 2.30%.

*Single Discount rate.* A single discount rate of 3.76% was used to measure the Total OPEB Liability for the current year, as opposed to a discount rate of 2.17% for the prior year. The significant change in the discount rate was primarily caused by the increase in the municipal bond rate from 2.06% as of December 31, 2021 to 3.72% as of December 31, 2022. The Plan’s fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan’s fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan’s fiduciary net position is projected to be insufficient. The plan’s fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

*Sensitivity of the Town’s Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate*  
The following presents the Town’s proportionate share of the net OPEB liability (asset) calculated using the discount rate of 3.76 percent, as well as what the Town’s proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (2.76 percent) or 1-percentage-point higher (4.76 percent) than the current rate:

	1% Decrease to Discount Rate (2.76%)	Current Discount Rate (3.76%)	1% Increase to Discount Rate (4.76%)
Town's proportionate share of the net OPEB liability (asset)	\$ 28,766	\$ 21,099	\$ 15,223

**Town of New Glarus**

**Notes to the Financial Statements  
December 31, 2023**

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**9. Fund Balance**

The Town has the following fund balances at December 31, 2023:

Nonspendable:	
Prepaid Expenses	\$ 109,848
Total Nonspendable	<u>109,848</u>
Restricted:	
Impact Fees	82,512
Total Restricted	<u>82,512</u>
Committed:	
Community Partnership Sinking Funds	7,357
Town Park / Trail Sinking Fund	58,116
Total Committed	<u>65,473</u>
Assigned:	
Equipment Purchases	71,864
Library Capital	40,000
Town Hall Painting and Upgrades	15,500
Fire/EMS Future Capital	60,000
Debt Service	150,000
Public Works Building	425,000
Park Improvements	25,000
Subsequent Budget Use of Reserves	3,318
Total Assigned	<u>790,682</u>
Unassigned Fund Balance:	
General Unassigned	<u>327,969</u>
Total Fund Balance	<u><u>\$ 1,376,484</u></u>

**10. Risk Management**

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; error and omissions; workers compensation; and health care of its employees. All risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial coverage in any of the past three years.

**11. Limitations on the Town Tax Levy**

The State of Wisconsin has legislation that limits the Town's future tax levies. Generally, the Town is limited to its prior tax levy dollar amount (excluding TIF districts), increased by the greater of the percentage change in the Town's equalized value due to new construction. Changes in debt service from one year to the next are generally exempt from this limit.

## Town of New Glarus

### Notes to the Financial Statements December 31, 2023

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#### 12. Property Held for Resale

The prior year government-wide financial statements included a value of property held for resale. This represented the original cost of land and other property purchased by the Town that was expected to be resold. An estimate of the cost was split between the value of land the Town intends to keep for future Town use and the amount to be sold. The property reported as held for resale was sold during 2023 and a gain of \$76,062 has been reflected in the financial statements.

#### 13. ARPA Funds

The Coronavirus State and Local Fiscal Recovery Funds (SLFRF), a part of the American Rescue Plan, delivers \$350 billion to state, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency. Municipalities can spend the fund into the following four eligible use categories: replace lost public-sector revenue; support the COVID-19 public health and economic response; provide premium pay for eligible workers performing essential work; and invest in water, sewer, and broadband infrastructure.

In June 2021 and 2022, the Town of New Glarus, Wisconsin, received \$72,483 in American Rescue Plan Act – Local Fiscal Recovery Funds, respectively. As of the date of this report, the Town has spent \$63,294. Therefore, the total remaining funds of \$81,672 were reported as a grant advance as of December 31, 2023 and will be recognized as revenue when the eligible expenses are incurred.

#### 14. Effect of New Accounting Standards on Current Financial Statements

The Governmental Accounting Standards Board (GASB) has adopted GASB Statement No. 100, *Accounting Changes and Error Corrections*, effective for periods beginning after June 15, 2023 and GASB Statement No 101, *Compensated Absences*, effective for periods beginning after December 15, 2023. When these become effective, application of these standards may restate portions of these financial statements.

#### 15. Subsequent Events and Commitments

##### Contract Commitments

As of December 31, 2023, the Town had approved the following commitments:

- Trail development services - \$23,300
- Hayes Lane Road improvements - \$29,300
- New Town buildings engineering and consulting services - \$35,500

##### Grant Awards

In 2020, the Town was awarded a grant for future recreational trail development totaling approximately \$45,000. Construction on the project has not yet started and receipt of funding may be dependent on meeting the required design and deadlines for completion.

##### Potential Sale of Town Property

Subsequent to yearend, the Town Board approved issuing a letter of intent to sell Town owned property. If the conditions in the letter of intent are met, the Town would then enter into a real estate purchase agreement to sell the Town Hall and said land. Terms of the sale include a sales price of \$500,000.

**REQUIRED SUPPLEMENTARY INFORMATION**

**Required Supplementary Information**

**Town of New Glarus  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - General Fund  
For the Year Ended December 31, 2023**

	<b>Budgeted Amounts</b>		<b>Actual Amounts, Budgetary Basis</b>	<b>Variance with Final Budget - Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Property Taxes	\$ 880,343	\$ 880,343	\$ 880,343	\$ -
Other Taxes	-	-	2,431	2,431
Intergovernmental	143,573	146,581	221,585	75,004
License and Permits	34,938	37,718	43,998	6,280
Public Charges for Services	111,287	111,287	130,429	19,142
Interest Income	3,000	35,350	48,079	12,729
Miscellaneous Income	-	570,315	571,532	1,217
<b>Total Revenues</b>	<b>1,173,141</b>	<b>1,781,594</b>	<b>1,898,397</b>	<b>116,803</b>
<b>EXPENDITURES</b>				
Current:				
General Government	202,596	252,206	287,643	(35,437)
Public Safety	114,288	114,288	117,160	(2,872)
Public Works	452,571	472,571	453,928	18,643
Culture, Recreation and Education	15,000	15,000	38,220	(23,220)
Capital Outlay	16,248	16,248	2,220	14,028
Debt Service:				
Principal Repayment	358,176	358,176	357,713	463
Interest Expense	40,947	40,947	104,729	(63,782)
<b>Total Expenditures</b>	<b>1,199,826</b>	<b>1,269,436</b>	<b>1,361,613</b>	<b>(92,177)</b>
Excess (Deficiency) of Revenues Over Expenditures	(26,685)	512,158	536,784	24,626
Fund Balance - Beginning	839,700	839,700	839,700	-
Fund Balance - Ending	<b>\$ 813,015</b>	<b>\$ 1,351,858</b>	<b>\$ 1,376,484</b>	<b>\$ 24,626</b>

See Accompanying Notes to Required Supplementary Information



**Town of New Glarus  
Wisconsin Retirement System  
December 31, 2023**

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)  
AS OF THE MEASUREMENT DATE**

Year ended December 31	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered- employee payroll	Collective net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
2022	0.000552650%	\$ 29,277	\$ 116,514	25.13%	95.72%
2021	(0.000549730%)	(44,309)	86,626	(51.15%)	106.02%
2020	(0.000605220%)	(37,784)	85,275	(44.31%)	105.26%
2019	(0.000693920%)	(22,375)	103,206	(21.68%)	102.96%
2018	0.000728860%	25,930	102,772	25.23%	96.45%
2017	(0.000746450%)	(22,162)	114,507	(19.35%)	102.93%
2016	0.00072201%	5,950	108,326	5.49%	99.12%
2015	0.00069563%	11,304	101,985	11.08%	98.20%

**SCHEDULE OF TOWN'S CONTRIBUTIONS  
FOR THE YEAR ENDED**

Year ended December 31	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered- employee payroll
2023	\$ 7,704	\$ (7,704)	\$ -	\$ 117,634	6.55%
2022	7,573	(7,573)	-	116,514	6.50%
2021	5,847	(5,847)	-	86,626	6.75%
2020	5,756	(5,756)	-	85,276	6.75%
2019	6,760	(6,760)	-	103,206	6.55%
2018	6,886	(6,886)	-	102,772	6.70%
2017	7,787	(7,787)	-	114,507	6.80%
2016	7,150	(7,150)	-	108,326	6.60%

See accompanying notes to required supplementary information.

**Required Supplementary Information**

**Town of New Glarus  
Local Retiree Life Insurance Fund  
December 31, 2023**

**Schedule of Town's Proportionate Share of the Net OPEB Liability (Asset)  
As of the Measurement Date**

Year ended December 31	Proportion of the net OPEB liability (asset)	Proportionate share of the net OPEB liability (asset)	Covered- employee payroll	Collective net OPEB liability (asset) as a percentage of its covered- employee payroll	Plan fiduciary net position as a percentage of the total OPEB liability (asset)
2022	0.00553800%	\$ 21,099	\$ 115,000	18.35%	38.81%
2021	0.00297300%	17,572	81,000	21.69%	29.57%
2020	0.00373800%	20,562	81,000	25.39%	31.36%
2019	0.00397100%	16,909	105,000	16.10%	37.58%
2018	0.00390200%	10,068	105,000	9.59%	48.69%
2017	0.00325100%	9,781	136,714	7.15%	44.81%

**SCHEDULE OF TOWN'S CONTRIBUTIONS  
FOR THE YEAR ENDED**

Year ended December 31	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered- employee payroll	Contributions as a percentage of covered- employee payroll
2023	\$ 200	\$ (200)	\$ -	\$ 118,000	0.17%
2022	200	(200)	-	115,000	0.17%
2021	60	(60)	-	81,000	0.07%
2020	74	(74)	-	81,000	0.09%
2019	71	(71)	-	81,000	0.09%
2018	75	(75)	-	105,000	0.07%

See accompanying notes to required supplementary information.

## Town of New Glarus

### Notes to the Required Supplementary Information For the Year Ended December 31, 2023

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#### 1. Budgetary Information and Excess Expenditures and Other Financing Uses Over Appropriations

This budget is adopted in accordance with State Statutes and is presented in accordance with accounting principles generally accepted in the United States of America. Budgets reflect the original approved budget of the General Fund and subsequent revisions authorized by the Town's Board. Wisconsin Statute 65.90 requires that an annual budget be adopted for all funds. Changes to the overall budget must be approved by a two-thirds town board action. The Town controls expenditures at the department level. Some individual line items experienced expenditures which exceeded appropriations. The detail of those items can be found in the Town's year-end budget to actual report. The following departments experienced expenditures in excess of budget of more than \$1,000:

<u>Department</u>	<u>Amount in Excess of Budget</u>
General Government	\$ 35,437
Public Safety	2,872
Culture, Recreation and Education	23,220
Interest Expense	63,782

#### 2. Wisconsin Retirement System

Governmental Accounting Standards Board Statement No. 68 requirements have been implemented prospectively; therefore, the illustrations do not present similar information for the two preceding years.

##### Changes in Benefit Terms and Assumptions related to Pension Liabilities (Assets)

Changes of benefit terms: There were no changes of benefit terms for any participating employer in WRS.

Changes of assumptions: Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the post-retirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

**Town of New Glarus**

**Notes to the Required Supplementary Information  
For the Year Ended December 31, 2023**

**2. Wisconsin Retirement System (Continued)**

**Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:**

	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
Valuation Date:	December 31, 2020	December 31, 2019	December 31, 2018	December 31, 2017	December 31, 2016
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll- Closed Amortization Period	Level Percent of Payroll- Closed Amortization Period	Level Percent of Payroll- Closed Amortization Period	Level Percent of Payroll- Closed Amortization Period	Level Percent of Payroll- Closed Amortization Period
Amortization Period:	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.4%	5.4%	5.4%	5.5%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	7.0%	7.0%	7.0%	7.2%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.0%	3.0%	3.0%	3.2%	3.2%
Seniority/Merit:	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	1.9%	1.9%	1.9%	2.1%	2.1%
Retirement Age:	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015 - 2017.	Experience -based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.
Mortality:	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).

\*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. Value is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

## Town of New Glarus

### Notes to the Required Supplementary Information For the Year Ended December 31, 2023

#### 2. Wisconsin Retirement System (Continued)

**Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:**

	2017	2016	2015	2014	2013
Valuation Date:	December 31, 2015	December 31, 2014	December 31, 2013	December 31, 2012	December 31, 2011
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll- Closed Amortization Period	Level Percent of Payroll- Closed Amortization Period	Level Percent of Payroll- Closed Amortization Period	Level Percent of Payroll- Closed Amortization Period	Level Percent of Payroll- Closed Amortization Period
Amortization Period:	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
<b>Actuarial Assumptions</b>					
Net Investment Rate of Return:	5.5%	5.5%	5.5%	5.5%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	7.2%	7.2%	7.2%	7.2%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
<b>Salary Increases</b>					
Wage Inflation:	3.2%	3.2%	3.2%	3.2%	3.2%
Seniority/Merit:	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	2.1%	2.1%	2.1%	2.1%	2.1%
Retirement Age:	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2006 - 2008.
Mortality:	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality	Wisconsin Projected Experience Table - 2005 for women and 90% of the Wisconsin Projected Experience Table - 2005 for men.

\*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. Value is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

## Town of New Glarus

### Notes to the Required Supplementary Information For the Year Ended December 31, 2023

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#### 3. Local Retiree Life Insurance Schedules

Governmental Accounting Standards Board Statement No. 75 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the 4 preceding years.

Changes in Benefit Terms and Assumptions related to LRLIF OPEB Liabilities (Assets)

Benefit Terms: There were no recent changes in benefit terms.

Assumptions: In addition to the rate changes detailed in the tables above, the State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes based on a three-year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including the following:

- Lowering the price inflation rate from 2.5% to 2.4%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

The assumption changes that were used to measure the December 31, 2018 total OPEB liabilities, including the following:

- Lowering the long-term expected rate of return from 5.00% to 4.25%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

## **SUPPLEMENTAL INFORMATION**

**Town of New Glarus  
New Glarus, Wisconsin**

**General Fund  
Detailed Statement of Revenues - Actual and Budget  
Year Ended December 31, 2023**

	Actual	Original Budget	Final Budget	Variance- Positive (Negative)
<b>TAXES</b>				
General property taxes	\$ 880,343	\$ 880,343	\$ 880,343	\$ -
Other taxes and special charges	2,431	-	-	2,431
Total taxes	<u>882,774</u>	<u>880,343</u>	<u>880,343</u>	<u>2,431</u>
<b>INTERGOVERNMENTAL</b>				
State shared revenues	20,483	9,774	9,774	10,709
Personal property tax aid	-	476	476	(476)
State fire insurance dues	10,548	8,946	8,946	1,602
State transportation aids	119,875	119,860	119,860	15
State recycling grant	1,002	1,001	1,001	1
Aids in lieu of taxes	2,518	1,300	2,637	(119)
Exempt computer aid	56	56	56	-
Forest cropland	88	-	-	88
Municipal services	50	160	160	(110)
Road Construction Grant	1,671	-	1,671	-
Matching Funds	2,000	2,000	2,000	-
ARPA Grant	63,294	-	-	63,294
Total intergovernmental	<u>221,585</u>	<u>143,573</u>	<u>146,581</u>	<u>75,004</u>
<b>LICENSES AND PERMITS</b>				
Business and occupational licenses	337	470	470	(133)
Building permits	17,583	16,000	16,000	1,583
Land division plan review	4,780	2,000	4,780	-
Dog licenses	(12)	220	220	(232)
Impact fees	17,810	14,248	14,248	3,562
Driveway permits	3,500	2,000	2,000	1,500
Total licenses and permits	<u>43,998</u>	<u>34,938</u>	<u>37,718</u>	<u>6,280</u>
<b>PUBLIC CHARGES FOR SERVICES</b>				
Sale of culverts	10,901	1,500	1,500	9,401
Garbage and refuse collection	116,389	109,387	109,387	7,002
Other public charges	3,139	400	400	2,739
Total public charges for services	<u>130,429</u>	<u>111,287</u>	<u>111,287</u>	<u>19,142</u>



**Town of New Glarus  
New Glarus, Wisconsin**

**General Fund  
Detailed Statement of Revenues - Actual and Budget  
Year Ended December 31, 2023**

	<u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance- Positive (Negative)</u>
<b>MISCELLANEOUS</b>				
Interest	\$ 48,079	\$ 3,000	\$ 35,350	\$ 12,729
Rental Income	3,500	-	3,500	-
Miscellaneous revenue	568,032	-	566,815	1,217
Total miscellaneous	<u>619,611</u>	<u>3,000</u>	<u>605,665</u>	<u>13,946</u>
 Total revenues	 <u>\$ 1,898,397</u>	 <u>\$ 1,173,141</u>	 <u>\$ 1,781,594</u>	 <u>\$ 116,803</u>

**Town of New Glarus  
New Glarus, Wisconsin**

**General Fund  
Detailed Statement of Expenditures - Actual and Budget  
Year Ended December 31, 2023**

	Actual	Original Budget	Final Budget	Variance- Positive (Negative)
<b>GENERAL GOVERNMENT</b>				
Town board	\$ 22,866	\$ 24,576	\$ 24,576	\$ 1,710
Legal/Professional Fees	69,112	47,500	61,130	(7,982)
Clerk / Treasurer	85,572	78,780	79,780	(5,792)
Assessor	7,500	8,000	8,000	500
Election expenses	4,146	3,600	3,600	(546)
Town hall	26,753	9,100	27,392	639
Insurance	14,184	14,390	14,390	206
Office expenses	20,319	16,650	17,838	(2,481)
Other general government	37,191	-	15,500	(21,691)
Total general government	<u>287,643</u>	<u>202,596</u>	<u>252,206</u>	<u>(35,437)</u>
<b>PUBLIC SAFETY</b>				
Fire protection	71,793	70,143	70,143	(1,650)
EMS	28,889	28,645	28,645	(244)
Inspection	16,478	15,200	15,200	(1,278)
Other Public Safety	-	300	300	300
Total public safety	<u>117,160</u>	<u>114,288</u>	<u>114,288</u>	<u>(2,872)</u>
<b>PUBLIC WORKS</b>				
Transportation and Road Related:				
Patrolmen	99,319	97,683	97,683	(1,636)
Materials	50,960	48,900	48,900	(2,060)
Equipment	7,105	12,200	12,200	5,095
Garage	4,266	6,700	6,700	2,434
Engineering	4,100	12,000	12,000	7,900
Highway & street improvements	170,144	150,000	170,000	(144)
Tree trimming	3,382	10,000	10,000	6,618
Street highway lights	352	500	500	148
Refuse collection	83,243	76,228	76,228	(7,015)
Recycling	30,902	35,360	35,360	4,458
Weed and nuisance control	155	1,000	1,000	845
County match	-	2,000	2,000	2,000
Total public works	<u>453,928</u>	<u>452,571</u>	<u>472,571</u>	<u>18,643</u>

**Town of New Glarus  
New Glarus, Wisconsin**

**General Fund  
Detailed Statement of Expenditures - Actual and Budget  
Year Ended December 31, 2023**

	<u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance- Positive (Negative)</u>
<b>CULTURE, RECREATION AND EDUCATION</b>				
Library	\$ 28,927	\$ -	\$ -	\$ (28,927)
Parks	9,293	15,000	15,000	5,707
Total culture and recreation	<u>38,220</u>	<u>15,000</u>	<u>15,000</u>	<u>(23,220)</u>
<b>CAPITAL OUTLAY</b>				
General government	-	2,000	2,000	2,000
Public works equipment	2,220	-	-	(2,220)
Impact fees	-	14,248	14,248	14,248
Total capital outlay	<u>2,220</u>	<u>16,248</u>	<u>16,248</u>	<u>14,028</u>
<b>DEBT SERVICE</b>				
Principal	357,713	358,176	358,176	463
Interest	104,729	40,947	40,947	(63,782)
Total debt service	<u>462,442</u>	<u>399,123</u>	<u>399,123</u>	<u>(63,319)</u>
 Total expenditures	 <u>\$ 1,361,613</u>	 <u>\$ 1,199,826</u>	 <u>\$ 1,269,436</u>	 <u>\$ (92,177)</u>

**TOWN OF NEW GLARUS**  
**New Glarus, Wisconsin**

**Schedule of Long-term Debt Payments**  
**December 31, 2023**

Year	<u>6/21/2021 Bank Note</u>		<u>9/9/2022 Bank Note</u>		<u>12/21/2022 Bank Note</u>		<b>Total P+I</b>
	Principal	Interest	Principal	Interest	Principal	Interest	
2024	\$ 347,338	\$ 27,662	\$ 17,685	\$ 6,438	\$ -	\$ 60,929	\$ 460,052
2025	354,351	20,649	18,324	5,799	-	60,762	459,885
2026	361,429	13,571	18,967	5,156	-	60,762	459,885
2027	316,766	6,352	19,633	4,490	64,604	60,762	472,607
2028	-	-	20,311	3,812	67,352	58,014	149,489
2029-2032	-	-	87,977	8,515	1,218,317	199,796	1,514,605
	<u>\$ 1,379,884</u>	<u>\$ 68,234</u>	<u>\$ 182,897</u>	<u>\$ 34,210</u>	<u>\$ 1,350,273</u>	<u>\$ 501,025</u>	<u>\$ 3,516,523</u>



2024 - 2025

# Local Roads Improvement Program (LRIP) State Municipal Project Agreement

Date:	<b>July 01, 2024</b>	Program Type:	<b>TRI</b>
LRIP Project Number:	<b>19158</b>	Project ID:	<b>39508802501</b>
County:	<b>Green</b>	Appropriation:	<b>27800</b>
Recipient:	<b>Town of New Glarus</b>	Account:	<b>8700140</b>

The signatory city, village, town or county, hereinafter called the MUNICIPALITY, through its duly authorized officers or officials via the signed LRIP application form and terms and conditions, and the State of Wisconsin Department of Transportation, hereinafter called the STATE, enter into this agreement to accomplish the described project.

The authority for the MUNICIPALITY and the STATE to enter into this agreement is provided by the *Wisconsin Administrative Code TRANS 206.03(12)*.

Improvement Type: **Pavement Replacement** Purchase Hot Mix Asphalt Only

Surface Type: **70 - Hot Mix Asphalt Pavement (HMAC)**

On Route 1: **Disch Rd**  
 At Route: **Disch Rd (Termini)**  
 Toward Route: **Farmers Grove Rd**

Need for Improvement: **Failed Asphalt Pavement**

Other Work: **Culverts**

Thickness	Travel Width (Per Lane)	Left Shoulder	Curb & Gutter	Right Shoulder	Curb & Gutter
<b>2.50 in</b>	<b>9 ft 0 in</b>	<b>2 ft 0 in</b>	<b>N</b>	<b>2 ft 0 in</b>	<b>N</b>

Project Cost Summary	Estimated Costs	LRIP/State Funds	Municipal Funds (includes ineligible costs)
Hot Mix Asphalt:	<b>\$53,228.00</b>		
Total Eligible Costs:	<b>\$53,228.00</b>		
Total Ineligible Costs	<b>\$25,629.00</b>		

Total Improvement Costs:	<b>\$78,857.00</b>	<b>\$18,334.77</b>	<b>\$60,522.23</b>
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This request is subject to the terms and conditions agreed to at the time of application for the designated MUNICIPALITY and upon acceptance by the STATE, per signature below, shall constitute agreement between the MUNICIPALITY and the STATE.

Accepted for the State of Wisconsin, Department of Transportation:

By: Merrill Mechler-Hickson  
 Local Transportation Programs and Finance

July 01, 2024  
 Date

2024 - 2025  
 Local Roads Improvement Program (LRIP)  
 State Municipal Project Agreement

Project Funding						
Funding Type	From Project	Program Type	Biennium	Sunset Date	Approved Amount	Date
New Biennium Project	N/A	TRI	2024 - 2025	<b>June 30, 2029</b>	\$18,334.77	July 01, 2024
Total					\$18,334.77	

2024 - 2025  
Local Roads Improvement Program (LRIP)  
State Municipal Project Agreement

**Terms and Conditions**

1. The Wisconsin Department of Transportation ("State") shall not be liable to the Municipality/County for damages or delays resulting from work by third parties. The State also shall be exempt from liability to the Municipality/County for damages or delays resulting from injunctions or other restraining orders obtained by third parties.
2. The State will not be liable to any third party for injuries or damages resulting from work under or for the Project. The Municipality/County and the Municipality's/County's surety shall indemnify and save harmless the State, its officers and employees, from all suits, actions or claims of any character brought because of any injuries or damages received or sustained by any person, persons or property on account of the operations of the Municipality/County and its sureties; or on account of or in consequence of any neglect in safeguarding the work; or because of any act or omission, neglect or misconduct of the Municipality/County or its sureties; or because of any claims or amounts recovered for any infringement by the Municipality/County and its sureties of patent, trademark or copyright; or from any claims or amounts arising or recovered under the Worker's Compensation Act, relating to the employees of the Municipality/County and its sureties; or any other law, ordinance, order or decree relating to the Municipality's/County's operations.
3. Contract modification: This Agreement can only be modified by written instruments duly executed by both parties. No term or provision of neither this Agreement nor any of its attachments may be changed, waived or terminated orally.
4. Binding effects: All terms of this Agreement shall be binding upon and inure to the benefits of the legal representatives, successors and executors. No rights under this State/Municipal Agreement may be transferred to a third party. This State/Municipal Agreement creates no third-party enforcement rights.
5. Choice of law and forum: This Agreement shall be interpreted and enforced in accordance with the laws of the State of Wisconsin. The parties hereby expressly agree that the terms contained herein and in any deed executed pursuant to this Agreement are enforceable by an action in the Circuit Court of Dane County, Wisconsin.
6. Non-appropriation of funds: With respect to any payment required to be made by the State under this Agreement, the parties acknowledge the State's authority to make such payment is contingent upon appropriation of funds and required legislative approval sufficient for such purpose by the Wisconsin Legislature. If such funds are not so appropriated, either the Municipality/County or the State may terminate this Agreement after providing written notice not less than thirty (30) days before the termination is to take effect. (Reference 66 OAG 408; State ex rel. LaFollette v. Reuter, 36 Wis. 2d 96, 119 [1967])
7. The initiation and accomplishment of the improvement will be subject to the applicable federal, state and local laws, administrative policy and program rules, ordinances, standards, and contract bidding requirements. Please note that if any portion of an improvement is funded using federal funds (including design, real estate, or other related work activities), the entire improvement will be subject to federal requirements. All components of the improvement must be defined in the environmental document if any portion of the project is federally funded.
8. The construction of the improvement will be in accordance with the appropriate standards unless an exception to standards is granted by the state prior to construction. The entire cost of the improvement not constructed to standards will be the responsibility of the Municipality/County unless such exception is explicitly granted in writing by the State.
9. The Municipality/County will assume all responsibility for complying with all applicable environmental requirements for the improvement.
10. The work, which is eligible for state participation, will be administered by the Municipality/County. The authority for the State to delegate this responsibility is described in Wis. Admin. Code Trans 206.
11. The Municipality/County agrees to comply with the relevant applicable statutes as it relates to advertisements for bids. The State encourages the Municipality/County to post advertisement longer than the minimum requirement to provide the widest possible coverage.
12. All Municipality/County contracts for this project will be let by competitive bid and awarded to the lowest responsible bidder in accordance with the provisions of Wis. Stat. § 86.31(2) and all other municipal/county bidding requirements.
13. State financing will be limited to up to 50 percent (%) participation in eligible items or to the limit approved for the improvement - whichever is less.
14. Payments to the Municipality/County will be made after the improvement is completed, and the contractor(s) is/are fully reimbursed.
15. In order to guarantee the Municipality's/County's foregoing agreements to pay the State, the Municipality/County, through its above duly authorized officers or officials, agrees and authorizes the State to set off and withhold the required reimbursement amount as determined by the State from any moneys otherwise due and payable by the State to the Municipality/County.
16. The Municipality/County will keep records of the cost of the improvement together with letting documents and will have them available for inspection by representatives of the State and will furnish copies when requested.

2024 - 2025  
Local Roads Improvement Program (LRIP)  
State Municipal Project Agreement

17. The design and construction of the improvement must be certified by a registered professional engineer, if the cost of the improvement exceeds \$65,000 per Wis. Stat. § 86.31(2)(e).

18. Federal Single Audits of Local Government Units:

- a. The Municipality/County shall have a single organization audit performed by a qualified independent auditor if required to do so under federal law and regulations. (See Federal Circular No. A-133)
- b. This audit shall be performed in accordance with Federal Circular A-133 issued by the Federal Office of Management and Budget (OMB) and state single audit guidelines issued by the Wisconsin Department of Administration (DOA).
- c. The Municipality/County will keep records of costs of construction, inspection tests and maintenance done by it to enable the State to review the amount and nature of the expenditure for those purposes. Such accounting records and any other related records shall be subject to a project review or audit as directed by the State within ten (10) years of project closing.

19. The Municipality/County will maintain, at its own cost and expense, all portions of the project that lie within its jurisdiction and will make ample provision of such maintenance as long as the road remains open to traffic.

20. In accordance with the State's sunset policy for Local Road Improvement Program projects, the subject improvement must be constructed and submitted for reimbursement within three biennia.

21. Nothing in this Agreement shall be deemed a waiver of the State's Sovereign Immunity.

22. In connection with the performance of work under this Agreement, the Municipality/County agrees not to discriminate against any employee or applicant for employment because of age, race, religion, color, handicap, sex, physical condition, developmental disability as defined in s. 51.01 (5), sexual orientation or national origin. This provision shall include, but not be limited to, the following: employment, upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. Except with respect to sexual orientation, the contractor further agrees to take affirmative action to ensure equal employment opportunities. The Municipality/County agrees to post in conspicuous places, available for employees and applicants for employment, notices to be provided by the contracting officer setting forth the provisions of the nondiscrimination clause.

**Checking this box indicates that the Preparer is authorized to conduct official business for the Municipality/County identified below and upon acceptance by the State shall constitute agreement between the Municipality/County and the State, subject to the terms and conditions above.**

<b>Recipient:</b>	Town of New Glarus	<b>County:</b>	Green	
<b>Head of Government:</b>	CHRIS NARVESON	<b>Title:</b>	Head of Government	
<b>Preparer:</b>	Chris Narveson	<b>Title:</b>	County Highway Commissioner	<b>Date:</b> 01/12/2024
<b>Reviewer:</b>	Anna Kraft	<b>Title:</b>	Government Staff	<b>Date:</b> 06/17/2024



**PARK COMMISSION MEETING**  
**June 19, 2024**  
**Minutes**

**Attending:** Harry Pulliam (Chair), Mark Pernitz, Rose Pertzborn, Chris Narveson, Jason Neton (arrived 6:05).

**Absent:** Mona Sue French, Kelly Ruschman.

**Also attending:** Sara Beth Hahner, Deputy Clerk; Ashley Haffner: Town of New Glarus resident, Frank Grenzow: Town of New Glarus resident, Olivia Stramara: Vierbicher, Tim Schleeper: Vierbicher.

1. **Call to Order** – Chair Pulliam called the meeting to order at 6:01 PM.
2. **Proof of Posting** – Deputy Clerk Hahner attested to proper proof of posting.
3. **Approve Minutes from May 15, 2024** – Motion to approve the minutes of May 15, 2024, as presented, was made by Narveson; seconded by Pertzborn. Motion carried 4-0.
4. **Public Comments** - None.

Comments from the Commission:

- Pulliam and Narveson stated they will not be submitting mileage expenses for tree sale deliveries.
- Narveson provided an update on the potential sale of the Town Hall, stating it could expedite the plan to build a new public works facility and Town Hall at the Town Park.
- Pulliam announced that the Park Commission’s Certificate of Deposit gained \$261, increasing the account balance to approximately \$20,500.

5. **Presentation of Concept Plan 3 by Olivia Stramara of Vierbicher** – Stramara stated that the final draft of Concept Plan 3 will be submitted to Clerk-Treasurer Wright by July 3, 2024, to be included in the meeting packet for consideration at the Town Board meeting on July 10, 2024. There followed a discussion about minor revisions within the plan. Motion to approve Concept Plan #3 with both options A and B, subject to Stramara’s revisions, and supplemental materials as discussed, including a redesignation of “Reforestation” in the northwest corner to “Prairie Restoration with an Oak Savannah,” was made by Pernitz; seconded by Neton. Motion carried 5-0. The Commission thanked Stramara for all the work put into the design.

6. **Update on Prairie Restoration at Town Park** – Neton stated discussions continue with the farmer regarding restoration and what is to be planted, phasing out crops, and phasing in restoration.

7. **Update on Decision by Town Board re: Grant for Trail along Hwy 39**— Narveson stated he was unable to get the necessary easements and the grant will be returned. The trail plan is on hold.

8. **Discuss and Consider Invasives Removal and Seeding at Bluebird Ridge**—Neton summarized his meeting with Steve Fabos of Indigenous Restorations and is reviewing what to

prioritize. There followed a discussion about what tasks could be completed by the Town Patrolman instead, such as mowing. Neton will ask Fabos for a breakout of tasks, estimates for each task, and will report back at the next meeting.

**9. Update on Southwest Badger Natural Resource Conservation Fund Grant Application due Sept. 15, 2024** – No update.

**10. Discuss and Consider Possible Revisions to Ordinance 2023-01 Codifying the Town of New Glarus Park Commission** – No update.

**11. Adjourn** – Motion to adjourn by Pernitz; seconded by Neton. Meeting adjourned at 6:54 PM.

Approved:

\_\_\_\_\_  
Prepared by Sara Beth Hahner, Deputy Clerk

DRAFT

**TOWN OF NEW GLARUS**  
**SPECIAL PARK COMMISSION MEETING MINUTES**  
**Wednesday, June 26, 2024**  
**6:00 PM**

**Attending:** Harry Pulliam, Mark Pernitz, Rose Pertzborn, Kelly Ruschman, Chris Narveson

**Absent:** Jason Neton, Mona Sue French

**Also attending:** Nancy Streiff, Town Deputy Treasurer

1. **Call to Order** – The meeting was called to order by Chair Pulliam at 6:03 pm.
2. **Proof of Posting** – Streiff attested to proof of posting.
3. **Public Comments** – None
4. **Discuss and Consider User of Funds from DNR Grant for Trails within Park.**

Narveson reported having a phone conversation with Cheryl Housley of the DNR advising her of our difficulties in obtaining the necessary easements for the proposed multi use trail along STH 39. Their discussion evolved to the possibility of shifting the \$45,000 grant funds to develop a hike/bike or cross country ski trail within the park property. Housley requested several documents be provided in early July to consider this change in proposed scope.

A discussion took place about possible trails within the park. A cross country ski trail is not practical because of unpredictable snowfall and the equipment needed to groom trails. Alternative ski trails are already available in Madison and Middleton with snow making equipment.

Pernitz suggested a bike/hike trail running generally north south from the northern portion of the park to the southern limits. It would follow paths previously identified in the Vierbicher Concept Plan #3. A mixture of blacktop and crushed limestone would be used. This section of trail would constitute one segment of a future trail system linking Durst Road to the Town Park on the north and the Town Park to Legler Valley Road on the south. This is consistent with the original plan of the multi-use trail on CTH NN being linked to a trail along CTH N and CTH H for which the grant was awarded.

At the trails focus group meeting held during the planning phase of the park, Dennis Haak, the New Glarus high school cross country coach, expressed an interest in using the Town park trails for cross country practice and possibly home meets. Pernitz contacted Haak and he is very interested in pursuing this idea.

Grass trails could connect to the north south bike/hike trail segment to create the necessary loops for a cross country running course. Pernitz and Narveson will meet with Haak at the Town park to explore this idea.

One requirement of transferring the grant funds to a new site is an intergovernmental cooperation agreement, such as with the School or Village, for maintenance, etc. An option would be if the cross country team members agreed to devote some of their volunteer requirement time to maintaining the park trails. This is similar to the agreement we had with the Boy Scouts to help maintain the proposed trail along CTH NN.

**Motion:** Pernitz moved that we proceed to develop plans to satisfy the DNR requirements to transfer the \$45,000 grant from the HWY 39 to Durst Road trail to developing Town park trails. Rose seconded the motion. Motion passed.

5. **Adjourn** – Motion to adjourn by Pernitz, second by Pertzborn, motion approved. Meeting adjourned at 6:46 pm.

Approved:

Minutes prepared by Streiff, Deputy Treasurer

TOWN OF NEW GLARUS  
PLAN COMMISSION MEETING  
THURSDAY, JUNE 20, 2024  
MINUTES

Members Attending: Robert Elkins, Mark Pernitz, John Ott, and Reg Reis (6:03), Craig Galhouse and John Freitag

Absent: Chris Narveson: Chair

Also Attending: Sara Beth Hahner: Deputy Clerk; Tim Schleeper: contract planner from Vierbicher.

1. **Call to Order and Proof of Posting:** In the Chair's absence, Commissioner Freitag called the meeting to order at 6:00 PM. Deputy Clerk Hahner attested to the proper proof of posting.
2. **Approve Minutes from**
  - a) **January 21, 2021:** Motion to approve the meeting minutes from January 21, 2021, as presented, was made by Commissioner Pernitz; seconded by Commissioner Galhouse. Motion carried 5-0.
  - b) **May 16, 2024:** Motion to approve the meeting minutes from May 16, 2024, as presented, was made by Commissioner Ott, seconded by Commissioner Elkins. Motion carried 5-0.
3. **Discussion Regarding Wisconsin Towns Association Training for Comprehensive Plans Held on May 18, 2024** – Deputy Clerk Hahner attended the training and provided an oral summary of the highlights of the training and presentations.
4. **Discussion Regarding New Glarus Brewery Annexation of Town of New Glarus Land into the Village of New Glarus** – Commissioner Galhouse provided a summary of the annexation. The remaining portion of the land that is in the Town may be considered a conforming lot as it is more than two acres.
5. **Master Park Plan Update – Concept Plan 3** - Tim Schleeper reported that Concept Plan 3 was recommended for Town Board approval by the Park Commission on June 19, 2024. Schleeper explained the differences between options A & B within Concept Plan 3 and stated additional maps will be developed for the prairie restoration plan. There followed a discussion about potential placement of the Town Garage. It was noted that two potential residential lots have been removed from the Concept Plan. Commissioner Pernitz provided an update on the Town Board's continued consideration of the Village's offer to purchase the current Town Hall for the purpose of the construction of a new library.
6. **Continued Discussion Regarding Standards for Commercial Development Within Chapter 110 Land Division and Subdivision** – Commissioner Galhouse stated there is interest in potential commercial development in the Highway 39 corridor. However, the Comprehensive Plan recommends commercial development only in the ETZ. Motion for Town Board to direct the Plan Commission to review the Comprehensive Plan for commercial opportunities and for the Town Board to give the Plan Commission directives on what the Town Board wants the Plan Commission to review, including the Open Space Sunset Clause of December 2025, was made by Galhouse, Seconded by Reis. Motion carried 6-0.
7. **Continued Discussion of a Portal to be Hosted on the Green County GIS Database with Possible Action to Recommend Estimate to Town Board for Approval** – Schleeper summarized the proposal by Vierbicher to create the portal. There followed a discussion about the potential location of the portal on the Green County website or the Town of New Glarus website. The need for disclaimers, and other information that would accompany the portal page, were also discussed. Without objection, further discussion was deferred to the July 18, 2024, Plan Commission meeting.
8. **Continued Review of Sample Driveway Ordinances that Have Provisions for Field Drive Access and Farm Drive/Commercial Access** – Commissioner Galhouse provided an update on the review of creating the ordinance defining driveways in Chapter 36: The new definitions would use the existing permit form and fee structure. New definitions would include Agricultural Drive, Field Road, and Town

Lane. Field Road would require a permit but no fee. The permit would not guarantee that a field road could be upgraded to a driveway. The ordinance would establish that a permit is required to connect any type of driveway to a Town road. Motion to turnover the packet to Tim Schleeper/Vierbicher for review made by Commissioner Galhouse; seconded by Commissioner Elkins. Motion carried 6-0.

**9. Inquiries/Staff Questions**

a) Realtor inquiry regarding development potential of tax parcel 23024 0131.0200 containing approximately 127.560 acres – deferred to the July 18, 2024, Plan Commission meeting.

b) Question from Clerk-Treasurer about development potential for a single tax parcel composed of two Certified Survey Maps recorded prior to October 13, 1997 – deferred to the July 18, 2024, Plan Commission Meeting.

**10. Adjourn** – Motion to adjourn by Commissioner Ott; seconded by Commissioner Elkins. Motion carried at 7:20PM. The next meeting will be held on July 18, 2024, at 6:00 PM.

Approved:

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Sara Beth Hahner, Deputy Clerk