

AGENDA

SCHOOL DISTRICT OF NEW GLARUS

BUDGET COMMITTEE MEETING

MONDAY, JULY 14, 2025

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

**HTTPS://US02WEB.ZOOM.US/J/83988436817?PWD=06YL13MORXT4OMA4GOA
TL6YIGCAFM2.1 BY PHONE USING 1-646-568-7788 MEETING ID 839 8843 6817 &**

PASSWORD 447802

1701 2ND STREET

NEW GLARUS, WISCONSIN 53574

6:45 PM

- I. **Call to Order**
- II. **2024-25 Budget Transfers** **2**



School District of New Glarus

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To: Board of Education
From: Tammy Marty, Business Manager
Re: 2024-2025 Budget Revisions
Date: July 14, 2025

The 2024-2025 fiscal year ended better than anticipated given unanticipated revenues of \$236,275 and unanticipated under expended budget areas of \$256,000 given construction projects and staffing changes. The Notice of Change in Adopted Budget reflects the budget line items with changes. Unchanged line items are not presented.

2024-2025 Revenues:

General Fund – Fund 10 –

- Interest – earned more than expected
- Gifts/donations – received miscellaneous donations
- Open Enrollment – this is a year-end adjustment from state
- Other state categorical aid – grant dollars received due to not employing a social worker
- Federal Aid received thru State agencies –Medicaid administrative claim reimbursement from prior years
- Miscellaneous – received two more JUUL settlements

2024 -2025 Expense:

General Fund – Fund 10

- Regular Curriculum – reallocated to other budget areas – savings from staff salaries and benefits and held ms teaching position
- Pupil Services – reallocated to other budget areas – savings from staff salaries and benefits
- Instructional Services – reallocated to other budget areas – savings from staff salaries/benefits - budgeted ms/hs library position with full benefits, Title II funds not utilized and reallocation of tech purchases
- School Building Administration – reallocate expense
- Business Administration – capital maintenance projects
- Central Services – reallocate to other budget areas – savings from postage/paper
- Insurance – reallocation needed for additional expense for PK2 building
- Debt Services – reallocation needed for bus lease payment/expense
- Other Support Services – reallocation needed for OPEB payment, district wide tech expenses

- Transfer to Another Fund – transfer excess revenue and unexpended budget areas to Fund 46

**NOTICE OF CHANGE IN ADOPTED BUDGET
SCHOOL DISTRICT OF NEW GLARUS**

Notice is hereby given, in accordance with the provisions of Wisconsin Statute 65.90(5)(a), that the School Board of New Glarus, on July 14, 2025, adopted the following changes to previously approved budgeted 2024 - 25 amounts. The following presents only adopted budget line items with changes. Unchanged line items are not presented.

GENERAL FUND				
LINE ITEM	ACCOUNT CODE	PREVIOUS APPROVED AMOUNT \$	AMENDED APPROVED AMOUNT \$	CHANGE \$
Anticipated Revenue:				
Interest	280	150,000.00	229,000.00	79,000.00
Gifts/Donations	291	6,500.00	25,505.00	19,005.00
Open Enrollment	345	1,154,000.00	1,167,577.00	13,577.00
Common School Fund	613	54,000.00	71,490.00	17,490.00
Other State Categorical Aid	619	0.00	22,363.00	22,363.00
Fed Aid Received thru State Agencies	780	0.00	35,191.00	35,191.00
Misc	990	1,000.00	6,852.00	5,852.00
Total Anticipated Revenue		1,365,500.00	1,557,978.00	192,478.00
Expenditure Appropriations:				
Regular Curriculum	120000	3,676,477.00	3,475,000.00	(201,477.00)
Pupil Services	210000	335,811.00	310,000.00	(25,811.00)
Instructional Services	220000	711,349.00	665,000.00	(46,349.00)
School Building Administration	240000	736,796.00	755,000.00	18,204.00
Business Administration	250000	3,323,363.00	3,350,000.00	26,637.00
Central Services	260000	86,006.00	65,000.00	(21,006.00)
Insurance	270000	174,013.00	193,000.00	18,987.00
Debt Services	280000	158,683.00	168,000.00	9,317.00
Other Support Services	290000	346,190.00	585,000.00	238,810.00
Transfers to Another Fund	410000	1,392,881.00	1,779,338.00	386,457.00
Total Expenditure Appropriations		10,941,569.00	11,345,338.00	403,769.00
Projected Ending Fund Balance:				
Fund Balance, Unspent Common SF	936130	11,885.80	13,452.33	1,566.53
Fund Balance, Committed	937000	774,000.00	0.00	(774,000.00)
Fund Balance, Assigned	938000	21,529.99	24,000.00	2,470.01
Fund Balance, Unassigned	939000	4,656,312.86	4,656,312.86	0.00
Projected Ending Fund Balance	Enter	5,463,728.65	4,693,765.19	(769,963.46)



2025-27 Biennial Budget Provisions for K-12 Schools

Please note a complete summary including programs administered by other state agencies (DWD, HEAB, etc) is forthcoming. DPI will release an official summary of all budget action.

Revenue Limits

- Per Pupil Adjustment: \$325 in FY26 / \$325 in FY27
- Low Revenue Ceiling: remains at \$11,000.

General / Equalization Aid

- No change (\$0/\$0) – current appropriation is \$5,581,190,000 annually

Categorical Aids

- Special Education Aid: provides \$504.7 million over the biennium designed to reach a reimbursement rate of 42% in FY26 & 45% in FY27. (Reimbursement rate for 2024-25 is 30.6%).
- High-Cost Special Education Aid: \$54.6 million over the biennium, reimbursement rate of 50% in FY26 and 90% in FY27. (Reimbursement rate for 2024-25 was estimated at 25.9%).
- Mental Health – School Based Services: net impact of the JCF motion is to provide the same amount of funding over the 2025-27 biennium as was for 2023-25 (\$50 million total), but it is distributed differently: \$40 million in year one and \$10 million in year two. The biennial budget will again be at only \$10 million for the 2027-29 biennial budget.
- Sparsity Aid: \$2 million over the biennium to fully fund aid eligibility under current law.
- Transportation Aids – the following changes were made to aid program eligibility, but funding levels were not changed:
 - Pupil Transportation Aid: the per pupil payment for pupils transported 12+ miles to & from school is increased, from \$400 to \$450; first effective for aid distributed in FY26.
 - High-Cost Transportation Aid: eligibility criterion for aid is changed from 140% to 135% of the statewide average transportation cost per pupil (districts are reimbursed for the costs above the threshold); first effective aid distributed in FY26.

- Robotics League Participation Grants: increase by \$250,000 each year (raise funding from \$750,000 to \$1,000,000 in each year)

Early Literacy

- Early Literacy Grants: provides \$37.1 million in FY26, for reimbursements to schools to offset the costs of purchasing allowable literacy curriculum and for professional development training in literacy required under 2023 Act 20. Due to the biennial nature of the appropriation, unexpended monies at the end of FY26 would carry forward to FY27, and when FY27 closes, any unexpended monies would lapse to the state’s general fund. The FY27 base going into the 2027-29 biennium is \$0.
- Early Literacy Diagnostic Assessment Aid: provides \$1.45 million annually to reimburse school districts for costs associate of administering diagnostic assessments of early literacy skills, as required under 2023 Act 20.
- Office of Literacy: move the GPR position authority and funding for the Office from DPI’s main general program operations appropriation to the appropriation for the Early Literacy Coaching Program.

On June 27, 2025, the Joint Finance Committee (JFC) used its authority under Wis. Stat. sec. 13.10 to release \$9 million for DPI’s Early Literacy Coaching program. Because this is a continuing appropriation, any unspent funds at the end of each fiscal year will carry over to the next. The funds released at the end of FY25 will automatically carry over into FY26; however, the FY27 base for the 2027–29 biennium is set at \$0.

Public School Open Enrollment

Public school open enrollment: the transfer amount will increase by the per pupil adjustment amount and an additional \$500 in FY26 and FY27.

- This raises the full-time OE transfer amount significantly, from \$8,962 in FY25, to \$10,102 in FY26, and then to \$11,030 in FY27

Estimated Per Pupil Payments	FY 25 (Base)	FY 26	FY27
Open Enrollment	8,962	10,102	11,030
Open Enrollment (SPED)	13,814	14,454	14,882

(FY27 estimate based on projected FY26 revenue limit members by DPI)

Independent Charter Schools, Private School Choice Programs, and Special Needs Scholarship Program

- Increase to the per pupil payments for these programs +\$640 in FY26 and +\$428 in FY27

Estimated Per Pupil Payments	FY 25 (Base)	FY 26	FY27
Independent Charter Schools	11,729	12,369	12,797
Choice (K-8)	10,237	10,877	11,305
Choice (9-12)	12,731	13,371	13,799
SNSP (full scholarship)	15,409	16,049	16,477

Aids to Individuals & Organizations

- Holocaust Education Resource Center: increase of \$300,000 annually.
- Recovery High Schools: increase of \$250,000 in each year, provided on a one-time basis.
- Wisconsin Reading Core: increase of \$250,000 in each year.

- IV. **Federal Budget Update**
- V. **Adjourn**

PURSUANT TO APPLICABLE LAW, NOTICE IS HEREBY GIVEN THAT A QUORUM OR A MAJORITY OF THE NEW GLARUS SCHOOL DISTRICT BOARD MEMBERS MAY ATTEND THIS MEETING. INFORMATION PRESENTED AT THIS MEETING MAY HELP FORM THE RATIONALE BEHIND FUTURE ACTIONS THAT MAY BE TAKEN BY THE NEW GLARUS SCHOOL DISTRICT BOARD.

UPON REQUEST TO THE DISTRICT OFFICE, SUBMITTED TWENTY-FOUR (24) HOURS IN ADVANCE, THE DISTRICT SHALL MAKE REASONABLE ACCOMMODATIONS INCLUDING THE PROVISION OF INFORMATIONAL MATERIAL IN AN ALTERNATIVE FORMAT FOR A DISABLED PERSON TO BE ABLE TO ATTEND THIS MEETING.