

AGENDA

SCHOOL DISTRICT OF NEW GLARUS

BUDGET COMMITTEE MEETING

MONDAY, OCTOBER 13, 2025

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

**HTTPS://US02WEB.ZOOM.US/J/88473735623?PWD=58NBKHU24W3XOVJEYEBG
8GFAU6B44Y.1 BY PHONE USING 1-646-568-7788 MEETING ID 884 7373 5623 &**

PASSWORD 837955

1701 2ND STREET

NEW GLARUS, WISCONSIN 53574

6:45 PM

- I. **Call to Order**
- II. **2025-26 Budget Update** **2**

3934 - New Glarus

October 13, 2025 - DRAFT

	Historical	Current Year	Budget Year
	2023 - 2024	2024 - 2025	2025 - 2026
Per Pupil Increase	\$325	\$325	\$325
Per-Pupil Categorical Aid \$	\$742	\$742	\$742
TIF Out Equalized Valuation Growth	14.97%	10.54%	7.60%
Fund 10 Revenues	\$15,845,681	\$15,098,278	\$14,960,687
Fund 10 Expenditures	\$15,124,055	\$15,870,298	\$14,960,687
Surplus (Deficit)	\$721,626	(\$772,020)	(\$0)
Fund Balance	\$5,463,728	\$4,691,708	\$4,691,707
Fund Balance as % of Expenditures	36.13%	29.56%	31.36%
Total School-Based Tax Levy	\$8,200,198	\$8,634,187	\$9,207,024
% change		5.29%	6.63%
Mill Rate (per \$1,000 EQ Value)	\$10.48	\$9.98	\$9.89
% change		-4.75%	-0.89%
Non-Recurring Referendum \$	\$1,400,000	\$1,600,000	\$1,800,000
Recurring Referendum \$	\$0	\$0	\$0
Referendum Debt Levy	\$2,992,738	\$3,181,319	\$3,379,938
Energy Efficiency Exemption	\$0	\$0	\$0
Average tax impact: \$100,000 home	\$1,048	\$998	\$989

**SCHOOL DISTRICT OF NEW GLARUS
REVENUES
October 13, 2025**

GENERAL FUND - 10				
	ANNL MGT BUDGET REVENUES 2025-2026	ORIGINAL BUDGET REVENUES 2025-2026	\$ Incr/Decr FROM ANNUAL MTG	% Incr/Decr FROM ANNUAL MTG
Property Taxes	\$ 6,480,289.00	\$ 5,759,275.00	\$ (721,014.00)	-11.13%
Mobile Home/DNR Tax	\$ 12,600.00	\$ 12,600.00	\$ -	0.00%
Interest	\$ 65,000.00	\$ 65,000.00	\$ -	0.00%
Local Revenue	\$ 121,550.00	\$ 121,550.00	\$ -	0.00%
Open Enrollment	\$ 1,177,515.00	\$ 1,362,515.00	\$ 185,000.00	15.71%
Transportation Aid	\$ 15,565.00	\$ 15,565.00	\$ -	0.00%
Library Aid (Common School Fund)	\$ 54,000.00	\$ 54,000.00	\$ -	0.00%
Equalization Aid	\$ 5,849,313.00	\$ 6,562,457.00	\$ 713,144.00	12.19%
Exempt - Computer/Personal Property Ai	\$ 33,498.00	\$ 57,417.00	\$ 23,919.00	71.40%
Per Pupil Aid	\$ 630,700.00	\$ 625,506.00	\$ (5,194.00)	-0.82%
Grants - State	\$ 400.00	\$ 7,248.00	\$ 6,848.00	1712.00%
Grants - Federal	\$ 77,854.00	\$ 82,054.00	\$ 4,200.00	5.39%
Grants/Donations - Local	\$ 6,500.00	\$ 6,500.00	\$ -	0.00%
Insurance Proceeds	\$ -	\$ 229,000.00	\$ 229,000.00	100.00%
Total General Fund Revenues	\$ 14,524,784.00	\$ 14,960,687.00	\$ 435,903.00	3.00%
SPECIAL PROJECTS FUNDS - 21 & 27				
Fund 21 - Special Revenue	\$ 145,030.00	\$ 145,030.00	\$ -	0.00%
Fund 27 - Operating Transfer from Fund	\$ 1,402,372.00	\$ 1,336,529.00	\$ (65,843.00)	-4.70%
Fund 27 - Special Ed.- Categorical	\$ 588,964.00	\$ 726,246.00	\$ 137,282.00	23.31%
Fund 27 - Special Ed.- High Cost	\$ 45,000.00	\$ 45,000.00	\$ -	0.00%
Fund 27 - Special Ed. - Grant	\$ 218,137.00	\$ 218,137.00	\$ -	0.00%
Fund 27 - Special Ed. - Federal Thru Sta	\$ 20,000.00	\$ 20,000.00	\$ -	0.00%
Total Special Projects Revenues	\$ 2,419,503.00	\$ 2,490,942.00	\$ 71,439.00	2.95%
DEBT SERVICE FUNDS & OTHER CAPITAL DEBT - 39, 46 & 49				
Fund 39 - Referendum Approved Debt	\$ 2,580,938.00	\$ 3,389,938.00	\$ 809,000.00	31.35%
Fund 46 - Long Term Cap Maint Trust Fu	\$ 5,000.00	\$ 142,000.00	\$ 137,000.00	2740.00%
Fund 49 - Construction Fund	\$ 30,000.00	\$ 30,000.00	\$ -	0.00%
Total Debt Service Revenues	\$ 2,615,938.00	\$ 3,561,938.00	\$ 946,000.00	36.16%
FOOD & COMMUNITY SERVICE FUNDS - 50, 73 & 80				
Fund 50-Local Sources	\$ 530,934.00	\$ 530,934.00	\$ -	0.00%
Fund 50-State/Federal Sources	\$ 206,542.00	\$ 206,542.00	\$ -	0.00%
Fund 73 - OPEB	\$ 67,000.00	\$ 67,000.00	\$ -	0.00%
Fund 80 - Community Services	\$ -	\$ -	\$ -	0.00%
Total Fd & Community Service Revenues	\$ 804,476.00	\$ 804,476.00	\$ -	0.00%
Total Revenues	\$ 20,364,701.00	\$ 21,818,043.00	\$ 1,453,342.00	7.14%

**SCHOOL DISTRICT OF NEW GLARUS
EXPENDITURES
October 13, 2025**

GENERAL FUND - 10				
Instruction	ANNL MGT BUDGET EXPENDITURES 2025-2026	ORIGINAL BUDGET EXPENDITURES 2025-2026	\$ Incr/Decr FROM ANNUAL MTG	% Incr/Decr FROM ANNUAL MTG
Undifferentiated Curriculum	\$ 2,957,123.00	\$ 2,930,680.00	\$ (26,443.00)	-0.89%
Regular Curriculum	\$ 3,361,913.00	\$ 3,451,173.00	\$ 89,260.00	2.66%
Vocational Curriculum	\$ 419,268.00	\$ 436,139.00	\$ 16,871.00	4.02%
Physical Curriculum	\$ 341,862.00	\$ 341,284.00	\$ (578.00)	-0.17%
Co-Curricular Activity	\$ 281,549.00	\$ 281,718.00	\$ 169.00	0.06%
Special Curriculum	\$ 6,000.00	\$ 6,000.00	\$ -	0.00%
Total Instruction	\$ 7,367,715.00	\$ 7,446,994.00	\$ 79,279.00	1.08%
Support Services				
Pupil Services	\$ 340,668.00	\$ 342,357.00	\$ 1,689.00	0.50%
Instructional Services	\$ 696,515.00	\$ 765,794.00	\$ 69,279.00	9.95%
General Operations	\$ 445,487.00	\$ 464,754.00	\$ 19,267.00	4.32%
School Building Operations	\$ 700,440.00	\$ 701,565.00	\$ 1,125.00	0.16%
Business Services	\$ 261,132.00	\$ 261,501.00	\$ 369.00	0.14%
Building Operations	\$ 736,780.00	\$ 817,606.00	\$ 80,826.00	10.97%
Maintenance	\$ 292,228.00	\$ 292,379.00	\$ 151.00	0.05%
Capital Maintenance Projects (Facilities)	\$ 388,863.00	\$ 472,990.00	\$ 84,127.00	21.63%
Pupil Transportation	\$ 407,490.00	\$ 444,772.00	\$ 37,282.00	9.15%
Central Services	\$ 86,606.00	\$ 86,606.00	\$ -	0.00%
Insurance	\$ 218,359.00	\$ 218,359.00	\$ -	0.00%
Debt Services	\$ 134,878.00	\$ 134,878.00	\$ -	0.00%
Other Support Services	\$ 418,651.00	\$ 418,954.00	\$ 303.00	0.07%
Total Support Services	\$ 5,128,097.00	\$ 5,422,515.00	\$ 294,418.00	5.74%
Non-Program Transactions				
Operating Transfers to another Fund	\$ 1,402,372.00	\$ 1,473,529.00	\$ 71,157.00	5.07%
General Tuition/Non-Open enrollment	\$ 46,000.00	\$ 46,000.00	\$ -	0.00%
Co-Curricular Cooperative Programs	\$ 75,500.00	\$ 75,500.00	\$ -	0.00%
General Tuition/Open Enrollment	\$ 500,000.00	\$ 475,000.00	\$ (25,000.00)	-5.00%
Ind Charter/Private Voucher	\$ -	\$ 16,049.00	\$ 16,049.00	100.00%
Other Non-Program Transactions	\$ 5,100.00	\$ 5,100.00	\$ -	0.00%
Total Non-Program Transactions	\$ 2,028,972.00	\$ 2,091,178.00	\$ 62,206.00	3.07%
TOTAL GENERAL FUNDS	\$ 14,524,784.00	\$ 14,960,687.00	\$ 435,903.00	3.00%
SPECIAL PROJECTS FUNDS - 21 & 27				
Fund 21 - Special Revenue Fund	\$ 145,150.00	\$ 145,150.00	\$ -	0.00%
Fund 27 - Special Education Grants	\$ 218,137.00	\$ 218,137.00	\$ -	0.00%
Fund 27 - Special Education Regular	\$ 2,056,336.00	\$ 2,127,775.00	\$ 71,439.00	3.47%
TOTAL SPECIAL PROJECTS FUNDS	\$ 2,419,623.00	\$ 2,491,062.00	\$ 71,439.00	2.95%
DEBT SERVICE FUNDS & OTHER CAPITAL DEBT - 39, 46 & 49				
Fund 39 - Referendum Approved Debt	\$ 2,437,250.00	\$ 3,621,250.00	\$ 1,184,000.00	48.58%
Fund 46 - Long Term Cap Maint Trust Fu	\$ -	\$ -	\$ -	0.00%
Fund 49 - Construction Fund	\$ 1,223,541.00	\$ 1,223,541.00	\$ -	0.00%
TOTAL DEBT SERVICE FUNDS	\$ 3,660,791.00	\$ 4,844,791.00	\$ 1,184,000.00	32.34%
FOOD & COMMUNITY SERVICE FUNDS - 50, 73 & 80				
Fund 50 - Food Service	\$ 729,270.00	\$ 729,270.00	\$ -	0.00%
Fund 73 - OPEB	\$ 55,000.00	\$ 55,000.00	\$ -	0.00%
Fund 80 - Community Service	\$ -	\$ -	\$ -	0.00%
TOTAL FOOD & COM. SRV. FUNDS	\$ 784,270.00	\$ 784,270.00	\$ -	0.00%
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TOTAL EXPENDITURES-ALL FUNDS	\$ 21,389,468.00	\$ 23,080,810.00	\$ 1,691,342.00	7.91%

- III. **2026-27 Budget Projections**
- IV. **Consider Pledging \$100,000 Towards Phase 2 of the Glarner Community Complex from Increased Open Enrollment**
- 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.