

AGENDA

SCHOOL DISTRICT OF NEW GLARUS

BUDGET COMMITTEE MEETING

MONDAY, APRIL 27, 2026

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

**HTTPS://US02WEB.ZOOM.US/J/84207897083?PWD=JU41ALE1FDSGL1UDKCIRH
BO98VCV56.1 BY PHONE USING 1-646-568-7788 MEETING ID 842 0789 7083 &**

PASSWORD 158590

1701 2ND STREET

NEW GLARUS, WISCONSIN 53574

6:30 PM

- I. **Call to Order**
- II. **Food Service Budget for 2026-27** **2**

April 17th, 2026

Ms. Tammy Marty

Business Manager
New Glarus School District
1701 Second Street
New Glarus, WI 53574



Dear Ms. Marty:

Enclosed is the proposed food service budget for the 2026-27 school year, created with a **\$.10 increase** in paid breakfast and lunch prices. We have planned food costs at a twelve-percent increase compared to the average year to date, as fuel prices and food costs continue to remain at an all-time high.

The proposed budget is based on the following:

1. There are **176** days of meal service planned. Factors outside our control such as weather-related virtual days, late starts, or school closures which result in lost service days will affect the overall results.
2. An average daily participation of **547** reimbursable lunch meals (452 Paid, 75 Free, 20 Reduced Price).
3. An average daily participation of **226** reimbursable breakfast meals (169 Paid, 47 Free and 10 Reduced Price).
4. Wisconsin Day Milk Program of **172** paid milk carton and **68** F/R cartons with an annual revenue of **\$21,506.40**.
5. We have calculated the reimbursements based on this year's NSLP and SBP Federal rates and the current State rates. If USDA raises school meal funding it will help to protect your fund balance. USDA will release the new reimbursement rates for breakfast and lunch meals in July.
6. Annual catering sales of **\$63,336.00** are based on current trends. We appreciate the support of using the Food Service for in-house catering, which helps Fund 50 by keeping the profits in the district.
7. A la Carte Sales of **\$63,684.00** and vending sales of **\$18,444.00**.
8. Taher labor costs with projected staffing levels and wages, including our Food Service director and an increase of 3% on hourly wages totaling **\$358,494.57**.
9. Per section, 10.01 of the Food Service Agreement, the Management Fee and the General & Administrative Fee reflect a 3% increase.
10. Client Paid Expenses of **\$11,213.00** including commodity processing fees, repairs and other charges to the food service program based on your projections.

Ms. Tammy Marty
April 17th, 2026
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Rebecca will continue to lead her team with a commitment to Excellence in every part of operations next school year, focusing on growing the program participation while managing costs. We are proud of the food service team in New Glarus!

On behalf **Shawn, Jim, Rebecca, and the Taher management team**, we appreciate the partnership with the **New Glarus District** and look forward to another exciting and challenging year in 2026-27.

Sincerely,



Lisa Corrao
K12 District Manager
Taher Inc.

Enc.cc: Jim Madden
Rebecca Derke

NEW GLARUS

PROJECTED OPERATING BUDGET--FOOD SERVICE

2026-2027

Version: C- \$.10 INCREASE ON ALL MEALS

Days of Service:	174 days
Prices	Breakfast Elementary: \$ 2.40
	Breakfast Secondary \$ -
	Elementary Lunch: \$ 3.45
	Secondary Lunch: \$ 3.70
	Milk: \$ 0.60
REVENUE	
CASH:	Reimbursable Breakfast \$ 71,096.40
	Reimbursable Lunch \$ 296,757.00
	Adult Breakfast \$ 226.20
	Adult Lunch \$ 15,138.00
	A La Carte \$ 63,684.00
	Milk Service \$ 5,742.00
	Milk Break \$ 17,956.80
	Vending \$ 18,444.00
	Summer Program \$ 3,450.00
	Catering \$ 63,336.00
	Commodity Value \$ 28,553.40
	SUBTOTAL \$ 584,383.80
REIMBURSEMENTS:	
	Federal Lunch \$ 117,817.14
	Federal Breakfast \$ 35,638.68
	State Lunch \$ 5,139.61
	State Breakfast \$ 2,988.62
	Federal Milk \$ -
	State Milk \$ 3,549.60
	Other \$ 2,932.00
	SUBTOTAL \$ 168,065.66
GRAND TOTAL REVENUE	<u>\$ 752,449.46</u>
EXPENSES	
	Food and Milk \$ 286,466.54
	Commodity Value \$ 28,553.40
	Payroll/Related-TaHer \$ 358,494.57
	Payroll/Related-School \$ -
	Management Fee \$ 8,373.33
	General & Admin. Fee \$ 37,715.00
	Other Supplies \$ 26,813.66
	SUBTOTAL \$ 746,416.50
CLIENT EXPENSES	
	Commodity Charges \$ 2,000.00
	Repairs and Maint \$ 5,961.00
	MISC \$ 3,252.00
	SUBTOTAL \$ 11,213.00
TOTAL ALL EXPENSES	<u>\$ 757,629.50</u>
NET REVENUE LESS EXPENSES	<u>\$ (5,180.04)</u>



Tammy Marty <tammy.marty@ngsd.k12.wi.us>

Notification of Exemption from Paid Lunch Equity (PLE) Requirements for SY 2026-27

1 message

DPI FNS, DPI <DPIFNS@dpi.wi.gov>

Thu, Apr 16, 2026 at 1:25 PM

To: "tammy.marty@ngsd.k12.wi.us" <tammy.marty@ngsd.k12.wi.us>

Dear Tammy Marty, Authorized Representative for New Glarus School District, #233934:

This is a notification that your school food authority (SFA) is exempt from the Paid Lunch Equity (PLE) requirement for school year (SY) 2026-27.

The United States Department of Agriculture (USDA) [Policy Memorandum SP 06-2026 Paid Lunch Equity: Guidance for School Year 2026-2027](#) includes guidance for the PLE requirements for SY 2026-27. The 2026 Appropriations Act allows SFAs with a zero or positive balance in the nonprofit school food service account as of **June 30, 2025** to be exempt from the PLE requirements found at [7 CFR 210.14\(e\)](#) for SY 2026-27.

The Department of Public Instruction (DPI) Bureau of School Nutrition (BSN) utilized the ending fund balance reported in the SY 2024-25 Annual Financial Report (AFR) to determine which SFAs are exempt from the PLE requirement. New Glarus School District reported an ending fund balance of \$76,903.95 in the nonprofit school food service account (Fund 50) as of June 30, 2025.

Since your SFA had a zero or positive fund balance in the nonprofit school food service account as of June 30, 2025, your SFA is exempt from the PLE requirements for SY 2026-27.

The PLE exemption means your SFA does not have to complete the PLE tool, nor increase paid meal prices unless you elect to do so. Paid meal prices *cannot* be decreased from the current school year prices with this exemption. However, paid meal prices can be set at or increased from the current SY 2025-26 paid meal prices at your SFA's discretion.

The target paid lunch equity price for SY 2026-27 is \$4.16. If your SFA is interested in raising paid lunch prices, it is suggested to implement a blanket increase of 10 cents. This is what the PLE tool would suggest if the lunch prices were below equity, \$4.16.

More information on PLE can be found on the [Financial Management Webpage](#). The SY 2024-25 Child Nutrition Report for your SFA is available in [Online Services](#).

If you need assistance or have questions, please reply to this email, or call 608-267-9228.

Thank you,



Bureau of School Nutrition (BSN)

Wisconsin Department of Public Instruction

201 W Washington Ave | Madison, WI | 53703

M: 608-267-9228 | [BSN Homepage](#) 5

**SCHOOL DISTRICT OF NEW GLARUS
2026 - 2027 PROPOSED FEE SCHEDULE
4/27/2026**

BREAKFAST PRICES

	Current	Proposed
Grades 4K - 6	\$ 2.30	\$ 2.40
Grades 7 - 8	\$ 2.30	\$ 2.40
Grades 9 - 12	\$ 2.30	\$ 2.40
Reduced	\$ 0.30	\$ 0.30

LUNCH PRICES

Grades 4K - 6	\$ 3.35	\$ 3.45
Grades 6 - 8	\$ 3.60	\$ 3.70
Grades 9 - 12	\$ 3.60	\$ 3.70
Grades 6 - 8 Tier 3 Meal	\$ 4.25	\$ 4.35
Grades 9 - 12 Tier 3 Meal	\$ 4.25	\$ 4.35
Reduced	\$ 0.40	\$ 0.40

MILK MONEY

**Milk fees are deducted from the family food service account.

4K - 12	\$ 0.60	\$ 0.60
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STUDENT FEES

Grade 4K	\$ 40.00	\$ 40.00
Grades K - 5	\$ 40.00	\$ 40.00
Grades 6 - 8	\$ 40.00	\$ 40.00
Grades 9 - 12	\$ 40.00	\$ 40.00

BAND INSTRUMENT RENTAL - GRADES 5 - 12

Non-Percussion Instrument	\$ 100.00	\$ 100.00
All Percussion	\$ 50.00	\$ 50.00

PLEASE NOTE

Families who qualify for free or reduced meals are required to have a **SHARING INFORMATION WITH OTHER PROGRAMS ON FILE for reduced pricing of student fees, athletic fees, and band instrumental rental. The waiver is available at all offices and on-line at the district website.

IV. Preliminary Budget for 2026-27

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To: Board of Education
From: Tammy Marty, Business Manager
Re: 2026 – 2027 Budget and Tax Levy
Date: April 27, 2026

The budget assumptions presented in January have very little change, with one exception. The exception is an increase in health insurance from 12% to 15%. This is covered by the decrease in dental insurance from 5% to 0% (approximately \$8,000), savings from YA of approximately \$12,000, and moving the intervention aide from district funding to grant funding (approximately \$20,000).

As with any budget, the previous budget assumptions were based on current staffing and insurance costs. As staff salaries and benefits were updated, some staff salaries and benefits were adjusted due to National Board Certifications and insurance elections, which brought the excess for the 2026-27 school year to \$139,870. Again, as this is very preliminary, but currently the revenues and expenditures are as follows:

Fund 10/27

Revenue:	\$17,941,172
Expense:	<u>\$17,801,302</u>
	\$ 139,870

Tax Levy/Mill Rate – The estimated tax levy is \$9,455,935 and maintains the current mill rate of \$9.72. This is very preliminary and will change over time.

3934 - New Glarus

Label Scenario Here

	Current Year	Budget Year	Forecast	
	2025 - 2026	2026 - 2027	2027 - 2028	2028 - 2029
Per Pupil Increase	\$325	\$325	\$325	\$325
Per-Pupil Categorical Aid \$	\$742	\$742	\$742	\$742
TIF Out Equalized Valuation Growth	7.60%	4.55%	3.00%	3.00%
Fund 10 Revenues	\$14,937,184	\$15,578,233	\$15,929,889	\$15,458,611
Fund 10 Expenditures	\$14,937,184	\$15,438,363	\$15,511,502	\$16,109,482
Surplus (Deficit)	\$0	\$139,870	\$418,387	(\$650,871)
Fund Balance	\$4,691,709	\$4,831,578	\$5,249,966	\$4,599,095
Fund Balance as % of Expenditures	31.41%	31.30%	33.85%	28.55%
Total School-Based Tax Levy	\$9,050,783	\$9,455,935	\$10,203,237	\$10,509,184
% change	4.82%	4.48%	7.90%	3.00%
Mill Rate (per \$1,000 EQ Value)	\$9.72	\$9.72	\$10.18	\$10.18
% change	-2.58%	-0.07%	4.76%	0.00%
Non-Recurring Referendum \$	\$1,800,000	\$0	\$0	\$0
Recurring Referendum \$	\$0	\$2,500,000	\$0	\$0
Referendum Debt Levy	\$3,229,938	\$2,028,400	\$1,982,738	\$2,386,950
Energy Efficiency Exemption	\$0	\$0	\$0	\$0
Average tax impact: \$100,000 home	\$972	\$972	\$1,018	\$1,018



**New Glarus School District
Medical Plan
Benefit Outline and Cost Summary
July 1, 2026 Renewal Date**

Benefit Outline	Current	Renewal
Carrier	Dean Health Plan, Inc.	Dean Health Plan, Inc.
Plan Type, Name, Network	Medical HMO	Medical HMO
Deductible (Individual / Family)	\$3,000 / \$6,000	\$3,000 / \$6,000
Non-Network Deductible (Individual / Family)	N/A	N/A
Out-of-Pocket Maximum (Individual / Family)	\$3,000 / \$6,000	\$3,000 / \$6,000
Non-Network OOP Max (Individual / Family)	N/A	N/A
Deductible / OOP Embedded / Non-Embedded	Non-Embedded	Non-Embedded
Annual HSA Contribution (Individual / Family)	\$2,250 / \$4,500	\$2,250 / \$4,500
Coinsurance (In / Out)	100%	100%
Wellness / Preventive Care	100% coverage	100% coverage
Primary Care Office Visit	100% after deductible	100% after deductible
Specialist Office Visit	100% after deductible	100% after deductible
Walk-In / Urgent Care Visit	100% after deductible	100% after deductible
Emergency Room	100% after deductible	100% after deductible
Outpatient Lab / X-Ray	100% after deductible	100% after deductible
Complex Imaging (MRI, CAT, PET, et al.)	100% after deductible	100% after deductible
Outpatient Surgical Facility	100% after deductible	100% after deductible
Inpatient Hospital Facility	100% after deductible	100% after deductible
Retail Prescription Drugs	100% after deductible	100% after deductible

Rates & Total Cost

Single	16	\$756.12	\$868.78
Family	67	\$1,739.08	\$1,998.19
Total Employees	83		
Annual Total		\$1,543,395.36	\$1,773,350.52
Change from Current			\$229,955.16
Percentage Change			14.9%

Notes

VI. 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.