AGENDA

SCHOOL DISTRICT OF NEW GLARUS
ANNUAL MEETING
MONDAY, AUGUST 24, 2026
HIGH SCHOOL LIBRARY/MEDIA CENTER, ROOM 183 JOIN ZOOM MEETING USING LINK
HTTPS://US02WEB.ZOOM.US/J/85663406751?PWD=FIBB47PNWDCEMITTTCJPITCYIYUM4S.1 BY PHONE USING 1-646-568-7788 MEETING ID 856 6340 6751 & PASSWORD 270443
1701 2ND STREET
NEW GLARUS, WISCONSIN 53574
7:15 PM

SCHOOL DISTRICT OF NEW GLARUS
ANNUAL BOARD MEETING

August 25, 2025, 7:15 P.M.

MINUTES

I. CALL THE ANNUAL MEETING TO ORDER – 7:15 p.m.

Board President, Bill Oemichen called the meeting to order at 7:15 p.m. The meeting agenda was posted at the Bank of New Glarus, New Glarus Post Office, New Glarus Elementary School, New Glarus Middle School, New Glarus High School, Lake Ridge Bank – New Glarus Branch, Woodford State Bank – New Glarus Branch, and the District Website. Legal notice was published on Thursday, August 14, 2025, and August 21, 2025, in editions of the Post Messenger Recorder. Persons Present: Members of the Board of Education, Dr. Jennifer Thayer, Dr. Laura Eicher, Jeff Worzella, Jen Talarczyk, Tammy Marty, Kris Anderson, Karen Wenger, Will Sternberg, Gof Thomson, and Mindy Marty.

II. INTRODUCTION OF BOARD MEMBERS

Board Members Present: Bill Oemichen, Ron Roesslein, Travis Zimmerman, Cari Ann Muggenburg, Cassie Ballweg, Heather Thornton, and Casey McCoy.

III. ELECTION OF CHAIRPERSON TO CONDUCT MEETING

Motion made by Travis Zimmerman, second by Ron Roesslein, nominating Bill Oemichen as the Chairperson for the meeting. **Motion Carried, 13-0.**

IV. READING OF THE MINUTES OF 2024-2025 ANNUAL MEETING

Motion made by Travis Zimmerman, second by Cassie Ballweg, to dispense of the reading of the minutes aloud. **Motion Carried, 13-0.**

V. TREASURER'S REPORT

Based on the information provided to me by the administration team, last year the district's estimated unaudited operating revenues were $17,200,037.21 and estimated unaudited operating expenditures of $17,972,057.24. The unaudited $772,020.03 deficit was planned as those funds were from the sale of the land in the prior year and designated by the Board for the Glarner Community Complex project.

The projected operating revenues for the 2025-2026 school year is $16,799,257.00. Operating expenditures over this same period is projected to be $16,799,257.00. This represents a balanced operating budget. The projected Fund Balance for the 2025-2026 school year is $4,689,728.00 which represents about 33.00 % of our operating budget, which is above the 15% guideline stated in district policy.

Like most school districts with revenue caps in place, some of our expenses are increasing more than the percentage increase in receipts allowable under State statutes. Given the current economic environment and uncertain times at both the local and federal levels, we will continue to monitor these factors which will impact the budget.

It is important to note that the annual budget is developed on the basis of enrollment projections, forecasted costs and revenues, and a long-term fiscal plan. The School District is continuing to look at areas in the budget where we can make more efficient use of our resources, while at the same time keeping in mind our overall mission to provide a quality education for our children.

In June of 2009, the District established an Other Post-Employment Benefits Trust.Midwest Institutional Trust Company, is the trustee for the Wisconsin Post Employment Benefit Trust.

Beginning Balance 07/01/2024 -	**$469,985.57**
Income	**15,716.45**
Receipts	**1,773.00**
Disbursements	**-76,805.09**
Sales	**16,777.45**
Market Appreciation/Depreciation	**17,873.05**
Ending Balance 06/30/24	**$445,320.43**

VI. BUDGET PRESENTATION AND HEARING OF THE 2025-2026 BUDGET

Tammy Marty presented the 2025-2026 Budget to the audience. Areas covered in the 2025-2026 Budget Power Point Presentation included: 2025-2026 Proposed Budget, Balanced Budget -Fund 10 & 27, Proposed Property Tax Levy & Mill Rate Analysis, and Resolutions.

VII. RESOLUTION A – ADOPTION OF TAX LEVY FOR 2025-2026 SCHOOL YEAR

Motion made by Travis Zimmerman, second by Ron Roesslein, to approve Resolution A, reading as follows: Be it resolved, by the electors of the School District of New Glarus, that a tax be levied on all taxable property in the district of the operating expenses and capital outlay for the 2025-2026 school year in the amount of $9,061,227.00. **Motion Carried, 13-0.**

VIII. RESOLUTION B – SALARIES FOR THE BOARD OF EDUCATION FOR 2025-2026

Be it resolved by the electors of the School District of New Glarus that the salary of the School Board members be set as follows for the 2025-2026 school year.

President	$1300
Vice President	$1150
Clerk:	$1300
Treasurer:	$1200
Directors:	$1150

An additional $25.00 per Diem when members attend committee meetings.

Motion made by Gof Thomson, second by Jen Talarczyk to approve the $50 increase per position/per year as moved in 2019-20. The per diem rate is to remain the same at $25.00. **Motion carried, 14-0.**

IX. RESOLUTION C – REIMBURSEMENT OF BOARD MEMBERS EXPENSES

Be it resolved by the electors of the School District of New Glarus, that the School Board members receive payment of actual and necessary expenses plus the IRS rate per mile for travel outside of the district in performance of their duties.

Motion made by Travis Zimmerman, second by Gof Thomson, to approve Resolution C. **Motion Carried, 14-0**.

X. RESOLUTION D – AUTHORIZE THE BOARD TO SOLICIT AND OBTAIN ONE OR MORE OPTIONS TO PURCHASE REAL PROPERTY, AND TO EXERCISE SUCH OPTIONS.

Be it resolve by the electors of the School District of New Glarus, to authorize the Board to purchase real property, and to exercise any option to purchase real property entered by the Board.

Motion by Ron Roesslein, second by Jen Talarczyk to approve Resolution D. **Motion Carried 14-0.**

XI. DATE FOR 2025-2026 ANNUAL MEETING; SUGGESTED DATE IS AUGUST 24, 2026

There was discussion to set the date for the 2024-2025 Annual Meeting as August 25, 2025.

Motion made by Travis Zimmerman to approve the 2025-2026 Annual Meeting date as August 24, 2026. Second, by Ron Roesslein**. Motion Carried 14-0**.

XII. ADJOURN

Motion made by Gof Thomson, second by Travis Zimmerman to adjourn at 7:43 p.m. **Motion Carried, 14-0.**

Respectfully submitted by Cari Ann Muggenburg/Kris Anderson

V. TREASURER'S REPORT - TRAVIS ZIMMERMAN, BOARD TREASURER 6

TREASURER'S REPORT

2026-2027

Based on information provided by the administration team, the District's estimated unaudited operating revenues last year were $17,650,427.42, and estimated unaudited operating expenditures were $17,508,169.24. This left the district with an estimated unaudited positive balance of $142,258.18.

The projected operating revenue for the 2026-2027 school year is $17,977,400.00. Operating expenditure for this same period is projected at $17,977,400.00. This represents a balanced operating budget. The projected ending Fund Balance for the 2026-2027 school year is $4,691,708.62, representing approximately 30.18**%** of the operating budget, exceeding the 15% guideline set by district policy.

As with most school districts with revenue caps in place, some expenses are increasing at a rate greater than the percentage increase in receipts allowed under State statutes. Given the current economic environment and uncertain times at both the local and federal levels, we will continue to monitor these factors, which will impact the budget.

It is important to note that the annual budget is developed based on enrollment projections, forecasted costs and revenues, and a long-term fiscal plan. The School District continues to review areas of the budget where we can use our resources more efficiently, while keeping in mind our overall mission to provide a quality education for our children.

In June of 2009, the District established an Other Post-Employment Benefits Trust. Midwest Institutional Trust Company is the trustee for the Wisconsin Post-Employment Benefit Trust.

Beginning Balance 07/01/2025 -	$445,320.43
Income	17,332.70
Receipts	100,000.00
Disbursements	-76,164.97
Sales	25,259.74
Market Appreciation/Depreciation	33,720.49
Ending Balance 06/30/26	$545,468.39

2026-2027

Annual Budget Meeting

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New Glarus School District
August 24, 2026

26-27
Budget Decrease – 2.64%

		2025-2026 Revised Budget	2026-2027 Budget	Change $	% Change
Fund 10	General	15,297,024	15,543,233	246,209	1.61%
Fund 21	Special Revenue	145,150	461,520	316,370	217.96%
Fund 27	Special Education	2,328,632	2,434,167	105,535	4.53%
		17,770,806	18,438,920	668,114	3.76%
Fund 30	Debt Service	3,305,125	1,954,876	-1,350,249	-40.85%
Fund 40	Capital Projects	1,223,541	0	-1,223,541	-100.00%
Fund 50	Food Service	729,270	760,559	31,289	4.29%
Fund 70	Trust (OPEB)	55,000	128,000	73,000	132.73%
Fund 80	Community Service	0	0	0	0.00%
Total Expenditures all Funds		**23,083,742**	**21,282,355**	**-1,801,387**	**-7.80%**
Less Fund 49 adjustments		-1,223,541	0	1,223,541	-100.00%
Total Expenditures all Funds		**21,860,201**	**21,282,355**	**-577,846**	**-2.64%**

Proposed Property Tax Levy
Estimated Mill Rate at $9.72

Tax Levy Analysis

		Historical	Current Year	Budget Year
		2024 - 2025	2025 - 2026	2026 - 2027
General Fund	**Fund 10**	$5,452,868	$5,820,845	$7,427,535
Total Revenue Limit Levy		**$5,452,868**	**$5,820,845**	**$7,427,535**
Referendum Approved Debt Service	**Fund 39**	**$3,181,319**	**$3,229,938**	**$2,028,400**
Total School-Based Tax Levy		**$8,634,187**	**$9,050,783**	**$9,455,935**
% Change		**5.29%**	**4.82%**	**4.48%**

Equalized Value Analysis

	2024 - 2025	2025 - 2026	2026 - 2027
Equalized Value (TIF Out)	**$865,086,783**	**$930,806,287**	**$973,163,876**
% Change	**10.54%**	**7.60%**	**4.55%**

Mill Rate Analysis

		2024 - 2025	2025 - 2026	2026 - 2027
General Fund	**Fund 10**	$6.30	$6.25	$7.63
Total Revenue Limit Mill Rate		**$6.30**	**$6.25**	**$7.63**
Referendum Approved Debt Service	**Fund 39**	**$3.68**	**$3.47**	**$2.08**
Total School-Based Mill Rate		**$9.98**	**$9.72**	**$9.72**

Resolutions

- A. Tax Levy
- B. School Board Salary

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- C. School Board Reimbursement
- D. Purchase of School Property

School District of New Glarus
Notice of Budget Hearing
(Section 65.9 (4))

Notice is here by given to the qualified electors of the School District of New Glarus that the budget hearing will be held at the New Glarus High School located at 1701 Second Street on the 24th of August, 2026 at 7:15 p.m. The summary of the budget is printed below. Detailed copies of the budget are available for inspection in the District office, 1701 Second St, New Glarus, WI or at www.ngsd.k12.wi.us. Dated this 13th day of July, 2026 signed Cari Ann Muggenburg.

GENERAL FUND	**Audited 2024-2025**	**Unaudited 2025-2026**	**Budget 2026-2027**
Beginning Fund Balance	5,463,728.65	4,691,708.62	4,691,708.62
Ending Fund Balance	**4,691,708.62**	**4,691,708.62**	**4,691,708.62**
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	5,820,628.43	6,097,123.88	7,584,796.00
Inter-district Payments (Source 300 + 400)	1,183,223.38	1,337,496.33	1,459,622.00
Intermediate Sources (Source 500)	0.00	0.00	0.00
State Sources (Source 600)	7,344,640.84	7,606,985.37	6,422,405.00
Federal Sources (Source 700)	87,596.84	68,583.78	40,410.00
All Other Sources (Source 800 + 900)	662,188.51	336,054.38	36,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	**15,098,278.00**	**15,446,243.74**	**15,543,233.00**
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	7,023,006.09	7,605,287.88	7,756,358.00
Support Services (Function 200 000)	6,440,451.65	5,429,658.78	5,692,820.00
Non-Program Transactions (Function 400 000)	2,406,840.29	2,411,297.08	2,094,055.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**15,870,298.03**	**15,446,243.74**	**15,543,233.00**

SPECIAL PROJECTS FUND	**Audited 2024-2025**	**Unaudited 2025-2026**	**Budget 2026-2027**
Beginning Fund Balance	293,182.69	428,878.84	640,870.54
Ending Fund Balance	428,878.84	640,870.54	324,380.54
REVENUES & OTHER FINANCING SOURCES	2,383,030.75	2,714,123.81	2,579,197.00
EXPENDITURES & OTHER FINANCING USES	2,247,334.60	2,502,132.11	2,895,687.00

DEBT SERVICE FUND	**Audited 2024-2025**	**Unaudited 2025-2026**	**Budget 2026-2027**
Beginning Fund Balance	450,329.34	401,067.23	372,795.18
Ending Fund Balance	401,067.23	372,795.18	446,819.18
REVENUES & OTHER FINANCING SOURCES	3,195,610.81	3,245,402.95	2,028,900.00
EXPENDITURES & OTHER FINANCING USES	3,244,872.92	3,273,675.00	1,954,876.00

CAPITAL PROJECTS FUND	**Audited 2024-2025**	**Unaudited 2025-2026**	**Budget 2026-2027**
Beginning Fund Balance	12,081,857.22	1,999,669.80	1,596,667.16
Ending Fund Balance	**1,999,669.80**	**1,596,667.16**	**1,708,667.16**
REVENUES & OTHER FINANCING SOURCES	**833,776.39**	**830,963.23**	**112,000.00**
EXPENDITURES & OTHER FINANCING USES	**10,915,963.81**	**1,233,965.87**	**0.00**

FOOD SERVICE FUND	Audited 2024-2025	Unaudited 2025-2026	Budget 2026-2027
Beginning Fund Balance	553,255.44	76,903.95	66,554.75
Ending Fund Balance	**76,903.95**	**66,554.75**	**58,445.75**
REVENUES & OTHER FINANCING SOURCES	**760,873.30**	**743,663.98**	**752,450.00**
EXPENDITURES & OTHER FINANCING USES	**1,237,224.79**	**754,013.18**	**760,559.00**

COMMUNITY SERVICE FUND	Audited 2024-2025	Unaudited 2025-2026	Budget 2026-2027
Beginning Fund Balance	8,037.86	8,037.86	8,037.86
Ending Fund Balance	**8,037.86**	**8,037.86**	**8,037.86**
REVENUES & OTHER FINANCING SOURCES	**0.00**	**0.00**	**0.00**
EXPENDITURES & OTHER FINANCING USES	**0.00**	**0.00**	**0.00**

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2024-2025	Unaudited 2025-2026	Budget 2026-2027
GROSS TOTAL EXPENDITURES -- ALL FUNDS	33,515,694.15	23,210,029.90	21,154,355.00
Interfund Transfers (Source 100) - ALL FUNDS	1,816,138.34	1,929,126.79	1,524,978.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	**31,699,555.81**	**21,280,903.11**	**19,629,377.00**
PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		**-32.87%**	**-7.76%**

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2024-2025	Unaudited 2025-2026	Budget 2026-2027
General Fund	5,452,868.00	5,820,845.00	7,427,535.00
Referendum Debt Service Fund	3,181,319.00	3,229,938.00	2,028,400.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	0.00	0.00	0.00
TOTAL SCHOOL LEVY	**8,634,187.00**	**9,050,783.00**	**9,455,935.00**
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		**4.82%**	**4.48%**

SCHOOL DISTRICT OF NEW GLARUS
BUDGET ADOPTION 2026-2027
7/13/2026

BUDGET ADOPTION 2026-2027 *			
GENERAL FUND (FUND 10)	**Audited 2024-2025**	**Unaudited 2025-2026**	**Budget 2026-2027**
Beginning Fund Balance (Account 930 000)	5,463,728.65	4,691,708.62	4,691,708.62
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	12,825.33	22,916.72	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	21,217.27	28,914.07	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	4,657,666.02	4,639,877.83	4,691,708.62
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	**4,691,708.62**	**4,691,708.62**	**4,691,708.62**
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources 210 Taxes	5,458,728.03	5,826,260.90	7,434,746.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	15,947.28	27,353.50	7,600.00
270 School Activity Income	37,386.73	30,677.24	25,980.00
280 Interest on Investments	229,164.16	141,186.75	65,000.00
290 Other Revenue, Local Sources	79,402.23	71,645.49	51,470.00
Subtotal Local Sources	**5,820,628.43**	**6,097,123.88**	**7,584,796.00**
Other School Districts Within Wisconsin 310 Transit of Aids	12,990.15	5,369.00	4,462.00
340 Payments for Services	1,170,233.23	1,332,127.33	1,455,160.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	**1,183,223.38**	**1,337,496.33**	**1,459,622.00**
Other School Districts Outside Wisconsin 440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	**0.00**	**0.00**	**0.00**
Intermediate Sources 510 Transit of Aids	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	**0.00**	**0.00**	**0.00**
State Sources 610 State Aid -- Categorical	110,428.58	98,863.50	69,565.00
620 State Aid -- General	6,482,038.00	6,500,887.00	5,675,219.00
630 DPI Special Project Grants	43,617.04	74,737.80	7,248.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	7,784.09	8,026.41	6,000.00
690 Other Revenue	700,773.13	924,470.66	664,373.00
Subtotal State Sources	**7,344,640.84**	**7,606,985.37**	**6,422,405.00**
Federal Sources 710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	29,812.09	24,339.11	21,029.00
750 IASA Grants	22,593.55	19,000.00	19,381.00

760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	35,191.20	25,244.67	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	**87,596.84**	**68,583.78**	**40,410.00**
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	230,675.83	0.00
870 Long-Term Obligations	606,855.00	0.00	0.00
Subtotal Other Financing Sources	**606,855.00**	**230,675.83**	**0.00**
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	48,481.34	105,378.55	35,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	6,852.17	0.00	1,000.00
Subtotal Other Revenues	**55,333.51**	**105,378.55**	**36,000.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**15,098,278.00**	**15,446,243.74**	**15,543,233.00**
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	2,624,954.65	2,972,637.04	3,108,748.00
120 000 Regular Curriculum	3,414,568.48	3,551,178.30	3,603,639.00
130 000 Vocational Curriculum	418,016.18	462,115.41	436,820.00
140 000 Physical Curriculum	327,552.34	344,685.97	317,008.00
160 000 Co-Curricular Activities	235,161.01	271,954.38	284,143.00
170 000 Other Special Needs	2,753.43	2,716.78	6,000.00
Subtotal Instruction	**7,023,006.09**	**7,605,287.88**	**7,756,358.00**
Support Sources			
210 000 Pupil Services	305,186.91	342,851.56	360,441.00
220 000 Instructional Staff Services	642,169.15	752,216.23	756,090.00
230 000 General Administration	406,504.53	423,258.84	486,312.00
240 000 School Building Administration	754,664.94	727,784.49	776,845.00
250 000 Business Administration	3,326,797.83	2,204,794.29	2,437,238.00
260 000 Central Services	72,418.77	73,544.22	88,006.00
270 000 Insurance & Judgments	192,801.27	230,841.00	232,005.00
280 000 Debt Services	167,096.31	134,878.00	134,879.00
290 000 Other Support Services	572,811.94	539,490.15	421,004.00
Subtotal Support Sources	**6,440,451.65**	**5,429,658.78**	**5,692,820.00**
Non-Program Transactions			
410 000 Inter-fund Transfers	1,816,138.34	1,929,126.79	1,524,978.00
430 000 Instructional Service Payments	588,859.79	476,677.19	563,977.00
490 000 Other Non-Program Transactions	1,842.16	5,493.10	5,100.00
Subtotal Non-Program Transactions	**2,406,840.29**	**2,411,297.08**	**2,094,055.00**
TOTAL EXPENDITURES & OTHER FINANCING USES	**15,870,298.03**	**15,446,243.74**	**15,543,233.00**

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	293,182.69	428,878.84	640,870.54
900 000 Ending Fund Balance	**428,878.84**	**640,870.54**	**324,380.54**
REVENUES & OTHER FINANCING SOURCES	281,271.54	483,371.29	145,030.00
100 000 Instruction	**135,049.25**	**130,165.35**	**136,400.00**
200 000 Support Services	**10,526.14**	**141,214.24**	**324,120.00**
400 000 Non-Program Transactions	**0.00**	**0.00**	**1,000.00**
TOTAL EXPENDTURES & OTHER FINANCING USES	145,575.39	271,379.59	461,520.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2024-2025	Unaudited 2025-2026	Budget 2026-2027
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	**0.00**	**0.00**	**0.00**
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	1,366,138.34	1,151,594.62	1,417,978.00
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	**0.00**	**0.00**	**0.00**
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	0.00	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	**0.00**	**0.00**	**0.00**
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	**0.00**	**0.00**	**0.00**
Intermediate Sources			
510 Transit of Aids	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	**0.00**	**0.00**	**0.00**
State Sources			
610 State Aid -- Categorical	521,001.00	733,674.00	739,439.00
620 State Aid -- General	44,779.00	30,290.00	45,000.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	0.00	954.15	0.00
Subtotal State Sources	**565,780.00**	**764,918.15**	**784,439.00**
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	129,947.84	286,547.57	211,750.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	39,893.03	27,692.18	20,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	**169,840.87**	**314,239.75**	**231,750.00**
Other Financing Sources	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	**0.00**	**0.00**	**0.00**
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	**0.00**	**0.00**	**0.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**2,101,759.21**	**2,230,752.52**	**2,434,167.00**

EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum		0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	1,533,236.38	1,580,156.31	1,677,492.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	**1,533,236.38**	**1,580,156.31**	**1,677,492.00**
Support Sources			
210 000 Pupil Services	281,709.87	292,798.43	306,890.00
220 000 Instructional Staff Services	199,253.96	212,473.68	244,919.00
230 000 General Administration	0.00		0.00
240 000 School Building Administration	0.00		0.00
250 000 Business Administration	23,748.24	86,893.84	56,166.00
260 000 Central Services	4,185.76	1,794.85	2,700.00
270 000 Insurance & Judgments	0.00		0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	**508,897.83**	**593,960.80**	**610,675.00**
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	59,625.00	56,635.41	140,000.00
490 000 Other Non-Program Transactions	0.00	0.00	6,000.00
Subtotal Non-Program Transactions	**59,625.00**	**56,635.41**	**146,000.00**
TOTAL EXPENDTURES & OTHER FINANCING USES	2,101,759.21	2,230,752.52	2,434,167.00

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	450,329.34	401,067.23	372,795.18
900 000 ENDING FUND BALANCES	**401,067.23**	**372,795.18**	**446,819.18**
TOTAL REVENUES & OTHER FINANCING SOURCES	**3,195,610.81**	**3,245,402.95**	**2,028,900.00**
281 000 Long-Term Capital Debt	3,244,872.92	3,273,675.00	1,954,876.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**3,244,872.92**	**3,273,675.00**	**1,954,876.00**
842 000 INDEBTEDNESS, END OF YEAR	**23,500,000.00**	**20,850,000.00**	**19,425,000.00**

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	12,081,857.22	1,999,669.80	1,596,667.16
900 000 Ending Fund Balance	**1,999,669.80**	**1,596,667.16**	**1,708,667.16**
TOTAL REVENUES & OTHER FINANCING SOURCES	**833,776.39**	**830,963.23**	**112,000.00**
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	10,911,506.94	1,233,965.87	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	4,456.87	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**10,915,963.81**	**1,233,965.87**	**0.00**

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	553,255.44	76,903.95	66,554.75
900 000 ENDING FUND BALANCE	**76,903.95**	**66,554.75**	**58,445.75**
TOTAL REVENUES & OTHER FINANCING SOURCES	**760,873.30**	**743,663.98**	**752,450.00**
200 000 Support Services	1,237,224.79	754,013.18	760,559.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**1,237,224.79**	**754,013.18**	**760,559.00**

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	8,037.86	8,037.86	8,037.86
900 000 ENDING FUND BALANCE	**8,037.86**	**8,037.86**	**8,037.86**
TOTAL REVENUES & OTHER FINANCING SOURCES	**0.00**	**0.00**	**0.00**
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**0.00**	**0.00**	**0.00**

SCHOOL DISTRICT OF NEW GLARUS

2026-2027 Resolutions

A. Be it resolved by the electors of the School District of New Glarus, that a tax be levied on all taxable property in the district of the operating expenses and capital outlay for the 2026 – 2027 school year in the amount of **$ 9,455,935.00**

Moved by ____________Seconded by ________________Approved _______________
Rejected______________

B. Be it resolved by the electors of the School District of New Glarus, that the salary of the School Board members be set as follows for the 2026-2027 school year:

	Current	Proposed
President:	$1300.00	$1350.00
Vice President:	$1150.00	$1200.00
Clerk:	$1300.00	$1350.00
Treasurer:	$1200.00	$1250.00
Directors:	$1150.00	$1200.00

*An additional $25.00 per diem when members attend committee meetings.

Moved by ____________Seconded by ________________Approved _______________
Rejected______________

C. Be it resolved by the electors of the School District of New Glarus, that the School Board members receive payment of actual and necessary expenses plus the IRS rate per mile for travel outside of the district in performance of their duties.

Moved by ____________Seconded by ________________Approved _______________
Rejected______________

Rejected_______________

D. Be it resolved by the electors of the School District of New Glarus, to authorize the board to purchase real property and to exercise any option to purchase real property entered into by the Board.

Moved by____________ Seconded by _______________ Approved ___________________
Rejected ______________

VIII. RESOLUTION B - SALARIES FOR THE BOARD OF EDUCATION FOR 2026-27

IX. RESOLUTION C - REIMBURSEMENT OF BOARD MEMBERS EXPENSES

X. RESOLUTION D - AUTHORIZE THE BOARD TO PURCHASE REAL PROPERTY,AND TO EXERCISE OPTIONS TO PURCHASE REAL PROPERTY

XI. DATE FOR THE 2027-28 ANNUAL MEETING; SUGGESTED DATE IS AUGUST 23, 2027

XII. 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.