

**SCHOOL DISTRICT OF GILMANTON  
RESOLUTION**

Resolution Under Wis. Stat. § 121.91(3)(a)  
to Exceed Revenue Limit and to  
Cause Submittal of this Resolution  
to the Electors on a Referendum Basis  
for Their Approval or Rejection

WHEREAS, the School Board of the School District of Gilmanton has determined that it is in the best interests of the students of the District to exceed the revenue cap to meet certain operational and maintenance expenses, including for educational programming and employee compensation and benefits; and

WHEREAS, the State Legislature has generally imposed a revenue limit upon the amount of monies available from state aid and the local property tax levy; and

WHEREAS, it is deemed by the School Board to be in the best interest of the taxpayers of the District to take advantage of the revenue limit exceedance authority under Wis. Stat. § 121.91, placed in local school districts under that statute; and

WHEREAS, revenue exceedances may either be for a non-recurring or a recurring purpose; and

WHEREAS, the School District of Gilmanton has the need for a recurring exceedance commencing with the 2026-2027 school year; and

WHEREAS, the need for the School Board and the electors of the School District to authorize a revenue limit exceedance is the decline in state aid, increasing operational costs, and the need to finance the provision of ongoing services; and

WHEREAS, it is deemed to be appropriate for the School District to submit to electors at the next regular spring election to be held on April 7, 2026, the question of whether or not commencing with the 2026-2027 school year the revenue limit for the school should be exceeded by the sum of \$475,000 on a recurring basis in order to meet operational expenses of the School District.

NOW, THEREFORE, BE IT RESOLVED by the School Board of the School District of Gilmanton that it shall include revenue in its budget beginning with the 2026-2027 school year a sum not to exceed \$475,000 in excess of the revenue limits set forth in Wis. Stat. § 121.91 on a recurring basis for the purpose of meeting operational expenses.

BE IT FURTHER RESOLVED that for this purpose the School Board shall add a recurring sum for the 2026-2027 school year and all subsequent school years which shall result in total revenue for each school year in an amount not to exceed the sum of \$475,000 over and

above the revenue cap for each school year, as calculated in accord with the formula under Wis. Stat. § 121.91(2m).

BE IT FURTHER RESOLVED that the amount of excess revenue designated hereinabove, subject to approval of the electors, shall be added to the 2026-2027 school year budget and all subsequent school year budgets for purposes of calculating the School District revenue limit.

BE IT FURTHER RESOLVED that pursuant to Wis. Stat. § 121.91(3), this Resolution shall be submitted to the electors of the School District for approval or rejection at the spring election to be held April 7, 2026.


BE IT FURTHER RESOLVED that said referendum question shall be placed on the ballot in accord with the law and that the School District Clerk shall perform all required duties in relationship thereto.

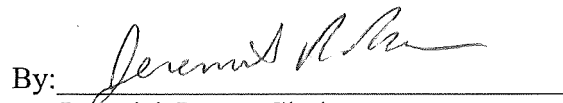
BE IT FURTHER RESOLVED that this Resolution shall not be effective until ratified by the electors upon the referendum election called for in this Resolution.

BE IT FURTHER RESOLVED that in accord with Wis. Stat. § 121.91(3)(a), within 10 days after the adoption hereof, the School District Clerk shall notify the Department of Public Instruction of the scheduled date of the referendum and submit a copy of this Resolution to the Department.

Dated this 19<sup>th</sup> day of JANUARY, 2026.

**SCHOOL DISTRICT OF GILMANTON  
SCHOOL BOARD**

By:   
Daren Bauer, President

By:   
Jeremiah Bauer, Clerk