



*Respectful, Responsible, Safe & Prepared*

## **SCHOOL BOARD MEETING MINUTES October 31, 2023 Budget Hearing**

Pursuant to the regulations, the budget hearing was held on the above date in the Waupaca High School Community Room and was live streamed via YouTube.

The purpose of the Board Meeting Minutes is to capture the essence of discussions through the actions voted on. These minutes should not be interpreted to represent a transcription of the meeting. To watch a recording of this meeting, please click [here](#).

### **President's Comments and Pledge of Allegiance:**

Dale Feldt welcomed everyone and asked Sandy Lucas to lead the Board in the Pledge of Allegiance.

### **Call to Order:**

The meeting was called to order by President Dale Feldt at 5:30 p.m.

### **Roll Call:**

Present in the WHS Community Room: Dale Feldt, Betty Manion, Ron Brooks, and Molly McDonald.

Excused: Steve Klismet and Bob Adams.

### **Also Present:**

Present in the WHS Community Room: Ron Saari, Sandy Lucas, Carl Hayek, Mark Flaten, and Sandy Robinson.

### **Approval of Agenda:**

A motion was made by Ron Brooks and seconded by Molly McDonald to approve the agenda as presented. The motion carried unanimously on a voice vote.

### **Review of Board Meeting Norms:**

The Board reviewed their collective commitments.

### **Budget Hearing and Tax Levy Certification:**

Director of Business Services Carl Hayek advised that on October 15, 2023, the DPI solidified the District's final revenue limit capacity, which resulted in an overall increase of \$372,017 from the preliminary budget. However, the payment to the State Private Schools expense also increased by the same amount, therefore netting no additional gain to the overall budget. The 2023-2024 budget is balanced at \$29,038,014.

Mr. Hayek explained how Act 55 requires Wisconsin public school districts to have their general state aid reduced by an amount equal to the amount paid by the state to participating private schools within their district boundaries and is based on the number of pupils residing in the district who attend those private schools. This is recorded as an expense, and he shared a history of what the District has paid to this program since the 2015-2016 school year.

Mr. Hayek advised that the District’s revenue capacity increased \$372,017, which will offset DPI’s increased expense the District is required to pay for Private School Vouchers, and the general state aid decreased by \$145,244. Therefore, the necessary tax levy increased to \$11,826,679. So the actual tax mill rate is \$5.00 per \$1,000 of property valuation, which is a decrease of \$0.64 from last year. He provided supporting documentation to show how the calculations were determined. Per state statute, the changes in the budget will be published.

**Approval of 2023-2024 Revenues and Expenditures:**

A motion was made by Ron Brooks and seconded by Betty Manion to adopt the 2023-2024 total all funds revenue budget at \$36,176,663 and the expenditure budget at \$40,196,918 as presented. The motion carried unanimously on a voice vote.

**Approval of 2023-2024 Tax Levy:**

A motion was made by Betty Manion and seconded by Molly McDonald to approve and set the School District of Waupaca’s 2023-2024 tax levy in the amount of \$11,826,679 (General Fund - \$11,384,837, Debt Service Fund 39 - \$441,842, Non-Referendum Debt Fund 38 - \$0, Property Chargebacks - \$0). The motion carried unanimously on a voice vote. (Note: The above approved tax levy generates a tax mill rate of \$5.00 per \$1,000 of valuation.)

**Approval of Designation of Fund Balance:**

A motion was made by Betty Manion and seconded by Molly McDonald to designate the District’s 2023-2024 General Fund 10 \$11,241,048 fund balance as follows: \$500,000 for future athletic turf replacement (as designated and approved by the Board on 10/27/22) and \$10,741,048 for general fund cash flow purposes.

(General Fund Year End Fund Equity Position	\$10,741,048
Designated Athletic Turf Replacement	<u>\$ 500,000</u>
Total Proposed Designated Fund Balance	\$11,241,048)

The motion carried unanimously on a voice vote.

**Approval of Change in Adopted Budget From Published Budget:**

A motion was made by Molly McDonald and seconded by Ron Brooks to adopt the changes in the budget as presented in Table 5.0 from the published budget in accordance with the provisions of Wisconsin Statute Section 65.90(5)(a) (unchanged line items are not presented). The motion carried unanimously on a voice vote.

**Adjournment:**

The Board thanked Mr. Hayek and his department for their work in putting this budget together. A motion was made by Betty Manion and seconded by Molly McDonald to adjourn the meeting at 5:59 p.m. The motion carried unanimously on a voice vote.

\_\_\_\_\_  
Date \_\_\_\_\_  
Dale Feldt, President  
Board of Education

\_\_\_\_\_  
Date \_\_\_\_\_  
Molly McDonald, Clerk  
Board of Education