

Office of the Superintendent  
SHEBOYGAN AREA SCHOOL DISTRICT  
Sheboygan, WI 53081

**BOARD OF EDUCATION  
SHEBOYGAN AREA SCHOOL DISTRICT  
Sheboygan, Wisconsin  
SPECIAL SESSION MINUTES  
Tuesday, October 15, 2013**

A Special Session of the Board of Education was held on Tuesday, October 15, 2013, at 6:00 p.m. in the Board Room, 830 Virginia Avenue, Sheboygan, Wisconsin.

- I. President Gallianetti called the meeting to order at 6:08 p.m.
- II. Board Members Present: Mr. David Gallianetti, Ms. Barbara Tuszynski, Mr. John Hill, Ms. Jennifer Pothast, Ms. Marcia Reinthaler, Mr. Ryan Burg, Mr. Mark Mancl, Dr. Susan Hein  
  
Mr. Larry Samet was excused.
- III. Moved by Ms. Reinthaler, seconded by Dr. Hein to approve the agenda as presented. All ayes. Motion carried unanimously.
- IV. Public Hearing on the 2013-2014 Budget (Information)
  1. Presentation of the preliminary budget for 2013-2014 will be given.

President Gallianetti provided an overview of the process of the meeting and noted the budget would not be adopted by the Board of Education this evening. He further commented that if there is any community input, it would occur after the preliminary budget is presented by Mr. Mark Boehlke, Assistant Superintendent of Business and Operational Services.

Mr. Boehlke began his presentation by talking about how odd the process is for a school district to adopt its budget in October considering the fiscal year began July 1, 2013. He explained that general state aid and the third Friday pupil count are the main reasons that do not allow the school district to adopt a budget until October.

Mr. Boehlke reported that property values have been declining the past three years and the hope is that they will begin to stabilize in the future. He further commented that even though the tax levy goes down, the mill rate still may increase. The tax levy is driven by state aid and enrollment, not by school district spending and is based on a three year average so slow steady enrollment increases is best for the school district. Mr. Boehlke further reported that equalized property valuation went down by 1.68 percent and state equalization aid is up 2.27 percent. Mr. Boehlke added that property value is a key factor in determining state aid. Because the Sheboygan Area School District is 36 percent below the state average it is likely that the district would receive more state aid as a result. He clarified that the state sets property values, not the school district.

Discussions continued with regard to the recent proposed property tax legislation which would re-certify general school aid for the 2013-14 school year on October 31, 2013. This

proposed legislation would give districts until November 6, 2013 to determine their property tax levies which is an extension from the current November 1, 2013 deadline. As a result, Mr. Boehlke requested that the school board take no action on the 2013-14 budget until a Special Session meeting can be scheduled after October 31 but before November 6 so that the school district is able to pass the savings onto the taxpayer. The Sheboygan Area School District would receive \$363,304; however, there may be some fluctuations with the pupil count which could affect the budget and the tax levy.

Dr. Sheehan added that talking points would be developed for the school board members in the event community members approach them with concerns or questions regarding the budget adoption.

Mr. Mancl asked about line-by-line changes to the budget and the impact of those changes. Mr. Boehlke responded that if the school board would like to have discussions about actual line-by-line items, those discussions should occur between January and June. Dr. Sheehan reminded the school board that the budget is set on the premise of what they had asked administration to do. The thought may be to have the public input hearing earlier than October. This could be done when the school board adopts a preliminary budget in June or earlier in Spring. It was also noted that the district is taxing to its maximum authority.

2. Public hearing and input for the 2013-2014 budget

Ms. Kayla Gabrielse, 828 Humboldt Avenue, Sheboygan, WI 53081 is concerned that her taxes are going to increase. Mr. Boehlke explained that the school district is not collecting more tax. What is happening to her property taxes is based on her municipality. He further responded that it is difficult for the school district to control the mill rate and that he could not say if her taxes will go up or down.

V. Adjourn (Action)

Moved by Mr. Burg, seconded by Dr. Hein to adjourn at 7:00 p.m. All ayes. Motion carried unanimously.



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Joseph M. Sheehan, Ph.D.  
Superintendent & Secretary of the Board