



SCHOOL DISTRICT OF MILTON

Opportunity • Achievement • Community



# ANNUAL MEETING

SEPTEMBER 25, 2017



#SDMinspire #MiltonPride



SCHOOL DISTRICT OF MILTON

Opportunity • Achievement • Community

# BOARD OF EDUCATION

Bob Cullen, President

Tom Westrick, Vice President

Betsy Lubke, Treasurer

Shelly Crull-Hanke, Clerk

Karen Hall

Brian Kvapil

Don Vruwink





**SCHOOL DISTRICT OF MILTON**

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# PURPOSE OF THE ANNUAL MEETING

The annual school district meeting plays a special role in the governance of 375 of Wisconsin's 424 school districts. Electors in these districts — which are classified as either common school districts or union high school districts — have special powers reserved to them as a body at the annual meeting. State statutes set forth the basic requirements for holding the annual meeting and outline the powers of the electors at the annual meeting. Electors are individuals who are eligible to vote in school district elections and include every U.S. citizen age 18 or older who has resided in an election district or ward for 28 consecutive days before any election where the citizen offers to vote is an eligible elector.

'State statutes set forth the basic requirements for holding the annual meeting and outline the powers of the electors at the annual meeting. Electors at an annual meeting may determine or may authorize the school board to hold subsequent annual meetings on a date and hour different from that specified in the statute. No annual meeting may be held before May 15 or after October 31. A notice of the meeting — stating its time and date — must be published twice by the district clerk. If the clerk has received a proper petition requesting the annual meeting to consider a special subject or item of business, a statement of the subject or item of business must be incorporated in the notice. The last publication of such notice must not be more than eight days nor less than one day before the annual meeting.'

More information can be found at the following web address <https://www.wasb.org>

Wisconsin Association of School Boards, Inc. (2017). *The Annual School District Meeting For Common and Union High School Districts*. Madison.



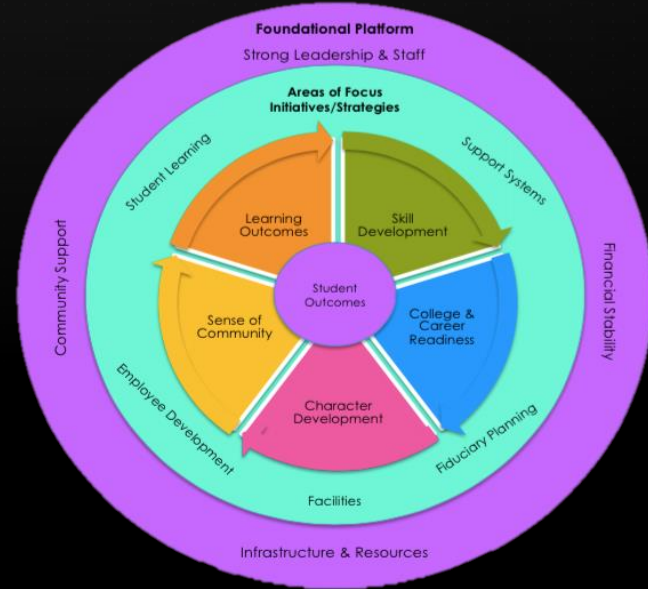
# MONDAY, SEPTEMBER 25, 2017

6:30 P.M.

NORTHSIDE INTERMEDIATE SCHOOL

- I. Call the Meeting to Order – *Bob Cullen, Board President*
- II. Elect a Meeting Chairperson
- III. Approval of Agenda
- IV. 2016-17 District Overview – *Tim Schigur, District Administrator*
- V. 2016-17 Financial Report – *Betsy Lubke, Treasurer*
  - A. Budget Presentation and Hearing – *Mary Ellen Van Valin, Director of Business Services*
  - B. Levy a School Tax for the Ensuing Year
- VI. Fix Salaries of Board Members and Authorize Expenses - (*Present salaries are \$2,000*)
- VII. Allow Board of Education to Establish the Date and Time for the 2018 Annual Meeting as Provided under Section 120.08 of the Wisconsin Statutes
- VIII. Entertain Any Other New Business
- IX. Adjournment

# STRATEGIC PLAN



## Mission Statement

The School District of Milton, in an active partnership with families and the community, will work to prepare our students for academic achievement and lifetime success – instilling in students the passion and drive to continue ‘learning for a lifetime’

## Vision Statement

Our vision is to prepare our students to become responsible, compassionate citizens empowered with the character, knowledge, and skills to make a difference in this world.

#SDMinspire #MiltonPride

# CURRICULUM & INSTRUCTION

## 2016-2017 in Review

- Gr. K-10 Aligned Mathematics Curriculum (Math Expressions & Big Ideas Math)
- Gr. K-6 Guided Reading Implementation & Professional Training
- Gr. K-5 Writing Project Team: Year-Long Pilot of Lucy Calkins' Units of Study in Writing
- Gr. PreK-12 Technology Integration & Apple Professional Development
- ESEA Title I-Funded Literacy Coaches Added at EES and WES
- Academic and Career Plan Implementation
- Focus on Gr. 6-12 Departmental Course Organizers (ELOs & Common Assessments)
- Supplemental Programming Enhancements: PRISM and EL



# CURRICULUM & INSTRUCTION

## 2017-2018 in Preview

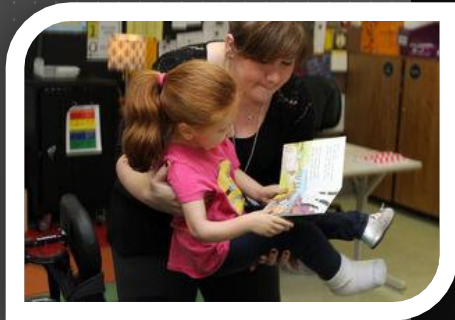


- Gr. K-11 Aligned Mathematics Curriculum (Math Expressions & Big Ideas Math)
  - Upgrade to Math Expressions 2018, Added Big Ideas Algebra 2
- Gr. K-6 Guided Reading Implementation & Professional Training
  - Guided Reading Focus in Literacy Blocks; Year 2 of Professional Training from National Coach for Jan Richardson's Guided Reading
- Gr. K-6 Universal Adoption of Lucy Calkins' Units of Study in Writing
  - K-6 Aligned Writing Curriculum, 7-12 Increased Writing Across the Curriculum
- Gr. Enhanced Instructional, Student-Centered Coaching Model
  - Literacy Coaches & Math Coaches to Support Curricular Fidelity & Best Practices in Universal Instruction
- Gr. 6-10 Universal Adoption of NGSS-Aligned Science Dimensions Curriculum
  - Integrated Science Modules in Gr. 6-9; Gr. 9-10 Biology; Future Changes to Science Scope & Sequence
- Updates with ESSA Title I-IV Funding & Requirements
  - New Guidelines with Change from ESEA to ESSA
- Updates to Professional Development Day Schedule
  - Focus on "Big Rocks", "Just-in-Time Choice Sessions" and Data Dives
- Updated Program Plans
  - English Language, PRISM/GT and Multi-Tiered System of Support



# STUDENT SERVICES

- Assistive Technology Expansion - uPar
- Specially Designed Instruction to meet needs of students with disabilities
- Universal Training (behavior, social, emotional)
- State Self-Assessments
  - McKinney Vento
  - Pupil Services
- Special Education





# BUILDING & GROUNDS

- East
  - Secure Entry Sequence for Main Office
  - ADA Restroom Renovations
- West
  - Secure Entry Sequence and Main Office Remodel
- Northside
  - Roof replacement (400 wing & gym)
- Middle School
  - ADA repairs (auto flush valves, concrete sidewalk ramps, drinking fountains)
  - Locker Painting (lower level)
- High School
  - Locker and Hallway Painting (lower level)
  - Replacement gym 2 AHU's
  - Remodel of Library
- District Office/MECAS
  - Roof replacement (shingle section)
- Schilberg Park
  - Parking Lot and Traffic Flow Upgrades





**SCHOOL DISTRICT  
OF MILTON**

# COMMUNICATIONS & SCHOOL SAFETY

In partnership with various other departments and district stakeholders,

- 1) **ALICE Critical Incident Response Plan Training For Staff**-Trained more than 600 staff members on the concepts of ALICE in professional development day trainings and building level training throughout the year. Parent engagement meetings and student training will take place in the 2017-18 school year
- 2) **Annual Updates To Our Crisis Communications Management Plan (CCMP)**-Worked with student services director, building principals and supervisors to update the CCMP protocols for missing students and student deaths.
- 3) Coordinated Seven (7) Interagency Safe Schools Meeting with area police department leaders to discuss how we can make our schools safer and communicate better on a more frequent basis.
- 4) Introduced new SDM "APP" that has been downloaded by more than 1,200 users
- 5) Increased social media followers and staff users through engagement by more than 25% in one year.



## **BUDGET REPORTING**

Accounts used in school district budgeting and financial reporting are designated by the Department of Public Instruction. A uniform accounting system is important for the facilitation of reporting, auditing, data processing, inter-district comparisons, and financial accounting for cooperative programs. A complete list of allowable account codes and account code explanations are available for review on the website at: <https://dpi.wi.gov/sfs/finances/wufar/overview>.

## **FUND ACCOUNTING**

Financial administration requires that each transaction be identified for administrative and accounting purposes. The first identification is by fund which is an independent fiscal and accounting entity, requiring its own set of books, in accordance with special regulations, restrictions, and limitations that earmark each fund for a specific activity or for attaining certain objectives. Each fund must be so accounted for that the identity of its resources and obligations and its revenues and expenditures is continually maintained.

All funds used by Wisconsin school districts must be classified into one of nine fund types. The major fund types are the General Fund, Special Projects Fund, Debt Service Fund, Capital Projects Fund, Food Service Fund, Agency (Pupil Activity) Fund, Fiduciary Fund, Community Service Fund, and Package and Cooperative Program Fund.

## **BASIS OF ACCOUNTING**

The basis of accounting refers to the point in time when revenues, expenditures or expenses and the related assets and liabilities are recognized in the accounts and reported in the financial statements. In other words, the basis of accounting determines the timing with which the accounting system recognizes transactions.

Governmental funds, expendable trust funds, and agency funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available (susceptible to accrual). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. State general and categorical aids, federal impact aid, and other entitlements are recognized as revenue at the time for receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven programs currently reimbursable are recognized as revenue when the qualifying expenditures have been incurred.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Employee services and payroll-related costs (employee health, life, disability insurance, FICA, Medicare, Wisconsin Retirement System contributions, annuities) other than compensated absences, termination, and other post-employment benefits are recognized in the fiscal period when incurred.

The following tables provide actual audited results for the 2015-16 school year, unaudited actuals for 2016-17, and the proposed budget for 2017-18. The budget reported for 2017-18 was reviewed and approved for publication by the Board of Education on August 28, 2017. The detail of the budget can be viewed at the District Offices by contacting the Director of Business Services.

<b>DISTRICT:</b>	Milton	3612
<b>DATA AS OF 8/4/2017, 8:50 AM-MEVV 8-10-2017</b>		
Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 16-17 Revenue Limit		
2016-17 General Aid Certification (16-17 Line 12A, src 621)	+	20,240,766
2016-17 Computer Aid Received (16-17 Line 17, Src 691)	+	19,065
2016-17 Hi Pov Aid (16-17 Line 12B, Src 628)	+	0
2016-17 Fnd 10 Levy Cert (16-17 Line 18, Levy 10 Src 211)	+	14,360,905
2016-17 Fnd 38 Levy Cert (16-17 Line 14B, Levy 38 Src 211)	+	171,275
2016-17 Fnd 41 Levy Cert (16-17 Line 14C, Levy 41 Src 211)	+	0
2016-17 Aid Penalty for Over Levy (16-17 FINAL Rev Limit Wksht)	-	9,286
2016-17 Total Levy for All Levied Non-Recurring Exemptions*	-	2,509,439
<b>*NET 2017-18 Base Revenue Built from 16-17 Data (Line 1)</b>	<b>=</b>	<b>32,273,286</b>

\*For 2016-17 Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expendts, Environmental Remediation, Private School Voucher Aid Deduction.)

<b>September &amp; Summer FTE Membership Averages</b>			
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.			
Line 2: Base Avg: (14+.4ss)+(15+.4ss)+(16+.4ss) / 3 =			
	<b>2014</b>	<b>2015</b>	<b>2016</b>
Summer fte:	74	88	93
% (40,40,40)	30	35	37
Sept fte:	3,393	3,432	3,475
Special Needs Vouchers	0	0	0
Total fte	3,423	3,467	3,512

Line 6: Curr Avg: (15+.4ss)+(16+.4ss)+(17+.4ss) / 3 =			
	<b>2015</b>	<b>2016</b>	<b>2017</b>
Summer fte:	88	93	93
% (40,40,40)	35	37	37
Sept fte:	3,432	3,475	3,500
Special Needs Vouchers	0	0	0.00
Total fte	3,467	3,512	3,537

Line 10B: Declining Enrollment Exemption = Average FTE Loss (Line 2 - Line 6, if > 0) X 1.00 =

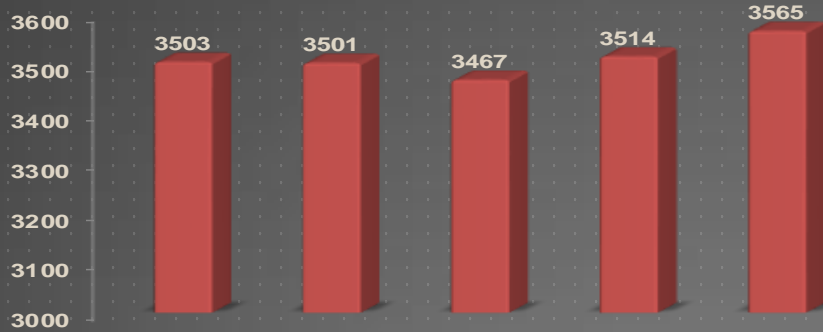
X (Line 5, Maximum 2017-2018 Revenue per Memb) = Non-Recurring Exemption Amount:

Line 17: State Aid for Exempt Computers =		<b>19,036</b>
Line 17 = A X (Line 16 / C) (to 8 decimals)		Round to Dollar
Fall 2017 Property Values (estimate until Oct '17 values are available)		
A. 2017 Exempt Computer Property Valuation	Required	2,122,620
B. 2017 TIF-Out Tax Apportionment Equalized Valuation	+	1,682,739,680
C. 2017 TIF-Out Value plus Exempt Computers (A + B)	=	1,684,862,300
Computer aid replaces a portion of proposed Fund 10 Levy		
Src 691 = Computer Value X (Proposed Levy / (TIF-Out Val + Computer Value))		

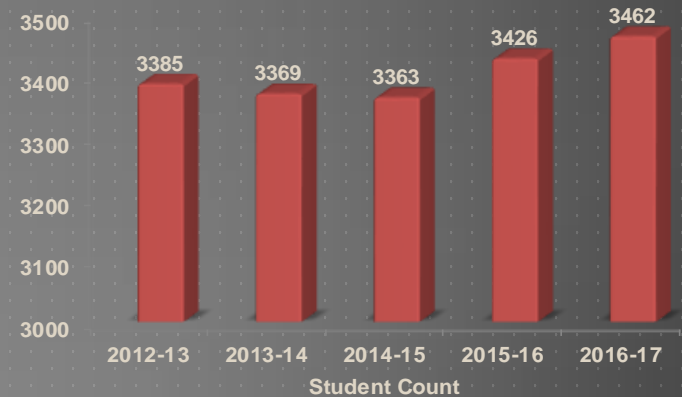
<b>2017-2018 Revenue Limit Worksheet (CURRENT LAW. See cell comment.)</b>		
1. 2016-17 Base Revenue (Funds 10, 38, 41)	(from left)	32,273,286
2. Base Sept Membership Avg (14+.4ss, 15+.4ss, 16+.4ss/3)	(from left)	3,467
3. 2016-17 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	9,308.71
4. 2017-18 Per Member Change (A+B+C)		0.00
A. Allowed Per-Member Change		0.00
B. Low Rev Incr ((9,100 - (3 + 4A))-4C) <b>Not &lt; 0</b>		0
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)		0.00
5. 2017-18 Maximum Revenue / Member (Ln 3 + Ln 4)		9,308.71
6. Current Membership Avg (15+.4ss, 16+.4ss, 17+.4ss/3)	(from left)	3,505
7. 2017-18 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	32,627,029
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		32,627,029
B. Hold Harmless Non-Recurring Exemption		0
8. Total 2017-18 Recurring Exemptions (A+B+C+D+E)	(rounded)	0
A. Prior Year Carryover		0
B. Transfer of Service		0
C. Transfer of Territory/Other Reorg (if negative, include sign)		0
D. Federal Impact Aid Loss (2015-16 to 2016-17)		0
E. Recurring Referenda to Exceed (If 2017-18 is first year)		0
9. 2017-18 Limit with Recurring Exemptions (Ln 7 + Ln 8)		32,627,029
10. Total 2017-18 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		2,530,644
A. Non-Recurring Referenda to Exceed 2017-18 Limit		2,500,000
B. Declining Enrollment Exemption for 2017-18 (from left)		0
C. Energy Efficiency Net Exemption for 2017-18 (see pg 4 for details)		0
D. Adjustment for Refunded or Rescinded Taxes, 2017-18		30,644
E. Prior Year Open Enrollment (uncounted pupil[s])		0
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)		0
G. Environmental Remediation Exemption		0
H. Private School Voucher Aid Deduction		0
I. Private School Special Needs Voucher Aid Deduction		0
11. 2017-18 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		35,157,673
12. Total Aid to be Used in Computation (12A + 12B)		21,015,578
A. <b>JULY 1 General Aid ESTIMATE</b>		21,015,578
B. State Aid to High Poverty Districts (not all districts)		0
THIS IS THE JULY 1 ESTIMATE OF GENERAL AID. REMEMBER TO REPLACE WITH THE OCT 15 CERT.		
13. Allowable Limited Revenue: (Line 11 - Line 12)		14,142,095
(10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)		
14. Total Limited Revenue To Be Used (A+B+C)	<b>Not &gt; line 13</b>	14,142,095
<b>Entries Required Below:</b> Enter amnts needed by purpose and fund:		
A. Gen Operations: Fund 10 including Src 211 & Src 691		14,142,095 (Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211		0 (to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211		0 (to Budget Rpt)
15. Total Revenue from Other Levies (A+B+C+D)		967,981
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)		383,030
B. Community Services (Fund 80 Src 211)		553,589 (to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)		31,362 (to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only		0 (to Budget Rpt)
16. Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)		15,110,076
17. Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered		19,036
18. <b>Fnd 10 Src 211 (Ln 14A-Ln 17), 2017-18 Budget</b>		14,123,059
Line 18 (not 14A) is the Fund 10 Levy certified by the Board.		
19. Total Fall, 2017 All Fund Tax Levy (14B + 14C + 15 + 18)		15,091,040
Line 19 is the total levy to be apportioned in the PL-401.		
	Levy Rate =	0.00896814

# ENROLLMENT HISTORY

DPI Count - all students counted as 1.00 FTE

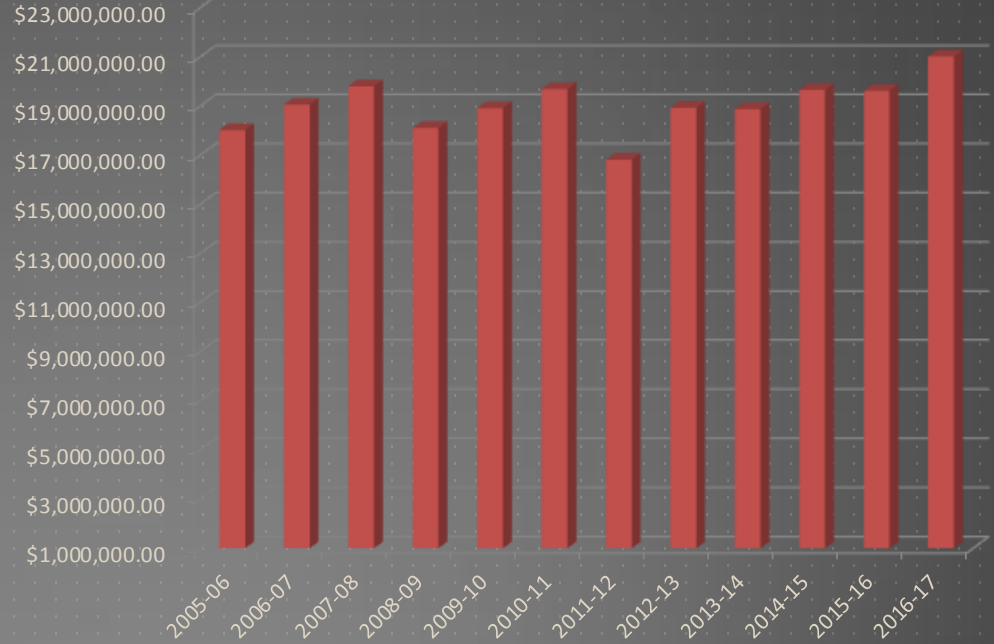


Grade	2012-13	2013-14	2014-15	2015-16	2016-17
3ECH	13	11	13	12	15
4PK	169	185	172	190	211
K	243	189	216	212	212
1	231	245	194	217	226
2	231	230	252	206	219
3	253	232	231	256	218
4	296	256	233	248	257
5	251	295	257	243	256
6	259	257	294	268	258
7	269	274	266	303	268
8	241	272	272	267	294
9	241	262	285	289	287
10	265	252	261	292	293
11	274	265	249	260	295
12	267	276	272	251	256
<b>Total</b>	<b>3503</b>	<b>3501</b>	<b>3467</b>	<b>3514</b>	<b>3565</b>
	39	-2	-34	47	51

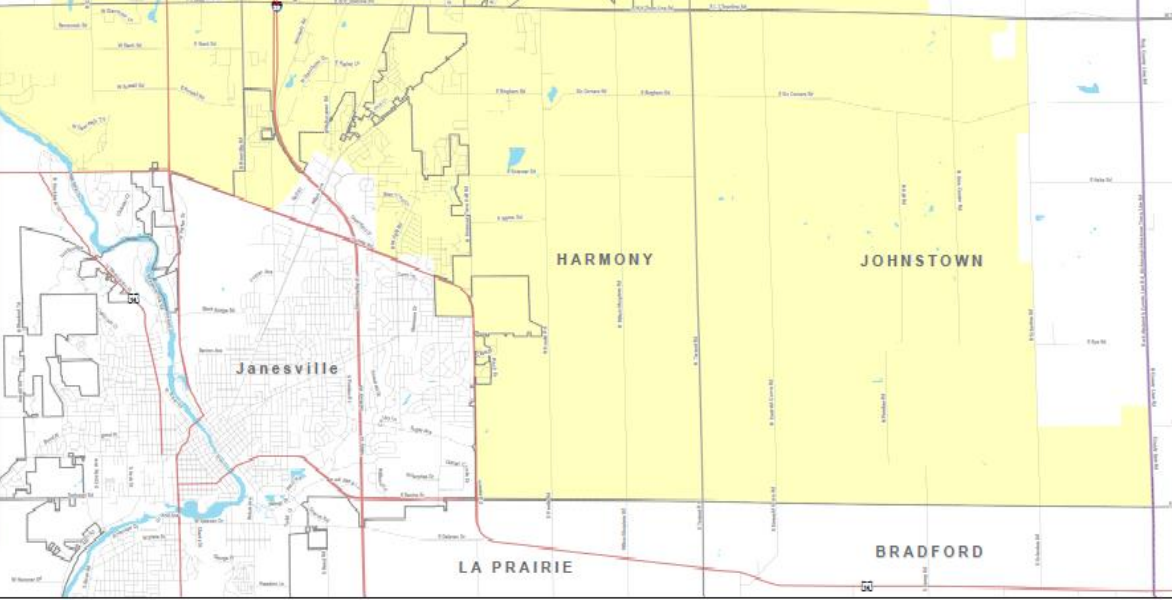
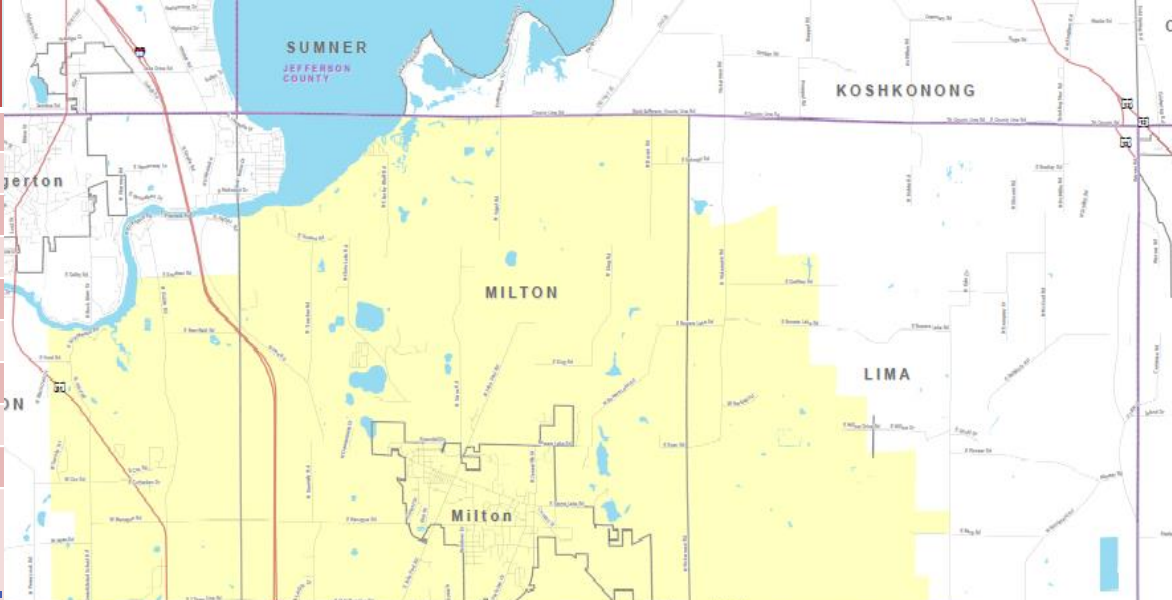


# SCHOOL DISTRICT OF MILTON EQUALIZATION AID

Changes in the amount of equalized aid directly affect the local tax levy.



MUNICIPALITY	2016 (TIDOUT) VALUATION	PERCENT OF TOTAL
JANESVILLE-CITY	\$531,601,982	32.22%
MITON-CITY	\$307,479,300	18.64%
MILTON-TOWNSHIP	\$238,964,513	14.48%
HARMONY-TOWNSHIP	\$236,339,146	14.33%
JANESVILLE-TOWNSHIP	\$155,127,587	9.40%
FULTON-TOWNSHIP	\$74,741,452	4.53%
JOHNSTOWN-TOWNSHIP	\$58,308,194	3.53%
LIMA-TOWNSHIP	\$24,592,547	1.49%
KOSHKONONG-TOWNSHIP	\$22,590,063	1.37%
<b>TOTAL TIDOUT PROPERTY VALUATION</b>	<b>\$1,649,744,784</b>	<b>100.00%</b>

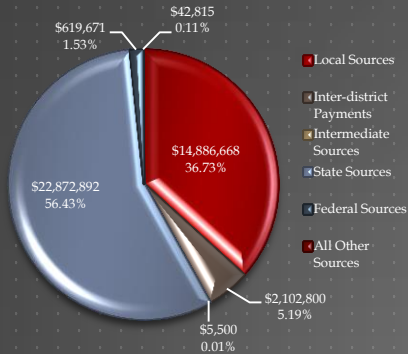


\*ALL 2017-18 BUDGET AMOUNTS ARE ESTIMATED

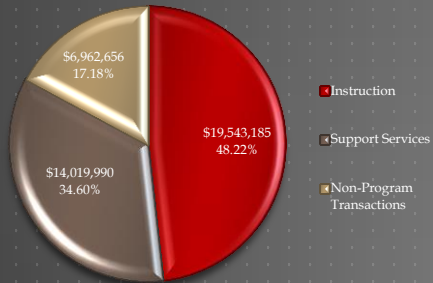
# FUND 10 GENERAL FUND

The general fund is used to account for all financial transactions relating to current operations, except for those required to be accounted for in other funds.

2017-18 Budget Fund 10 Revenue Total \$40,530,346



2017-18 Budget Fund 10 Expenses Total \$40,525,831



GENERAL FUND	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
Beginning Fund Balance	7,925,171.30	7,414,147.44	7,123,345.55
<b>Ending Fund Balance</b>	<b>7,414,147.44</b>	<b>7,123,345.55</b>	<b>7,127,860.55</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Transfers-In (Source 100)	0.00	0.00	\$0
Local Sources	12,939,731.33	15,043,760.85	\$14,886,668
Inter-district Payments	1,623,389.14	1,825,141.84	\$2,102,800
Intermediate Sources	2,640.51	4,075.80	\$5,500
State Sources	20,436,479.81	21,397,219.03	\$22,872,892
Federal Sources	483,127.90	435,150.69	\$619,671
All Other Sources	3,029,274.24	825,382.82	\$42,815
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>38,514,642.93</b>	<b>39,530,731.03</b>	<b>\$40,530,346</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction	20,453,658.34	18,910,671.39	\$19,543,185
Support Services	12,915,947.55	14,506,996.83	\$14,019,990
Non-Program Transactions	5,656,060.90	6,403,864.70	\$6,962,656
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>39,025,666.79</b>	<b>39,821,532.92</b>	<b>\$40,525,831</b>





# SPECIAL PROJECTS FUNDS

Special projects funds reported below include combined budgets for both the Gift Fund and Special Education Fund.

## FUND 21 SPECIAL REVENUE TRUST FUND

This fund is used to account for trust funds that can be used for district operations. The source of such funds is gifts and donations from private parties. Cash and investments in this fund are expended pursuant to donor specifications. There may be a fund balance in this fund.

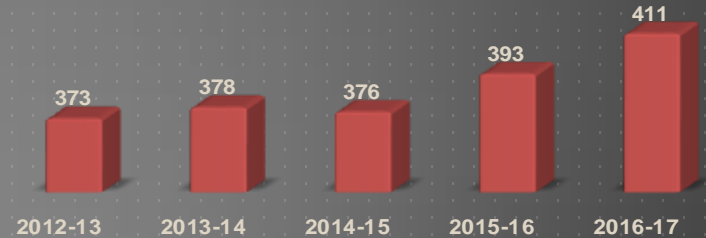
## FUND 27 SPECIAL EDUCATION FUND

The fund is used to account for the excess cost of providing special education and related services for students with disabilities during the regular school year or extended school year. Also included are charges for services provided to other districts as a result of being a host district for a special education package or cooperative program. School Age Parent costs are also charged to this Fund. No fund balance or deficit can exist in this fund.

<b>SPECIAL PROJECTS FUND</b>	<b>Audited 2015-16</b>	<b>Unaudited 2016-17</b>	<b>Budget 2017-18</b>
Beginning Fund Balance	33,304.49	36,375.54	38,865.64
<b>Ending Fund Balance</b>	<b>36,375.54</b>	<b>38,865.64</b>	<b>39,025.64</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>4,906,290.65</b>	<b>5,395,474.74</b>	<b>5,803,162.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>4,903,219.60</b>	<b>5,392,984.64</b>	<b>5,803,002.00</b>



### Combined Disability



## DEBT SERVICE FUNDS

These funds are used for recording transactions related to repayment of the following general obligation debt: promissory notes (issued per statute 67.12(12)) and bonds. Debt tax levies must be recorded in these funds. The resources in these funds may not be used for any other purpose as long as a related debt remains. Fund 38 is required to be used to report transactions pertaining to non-referendum debt authorized after August 12, 1993.

The School District of Milton has a legal long term debt limit of \$170,359,378. July 1, 2017 long term debt outstanding of \$500,000 is .29% of the legal limit, down from .65% in 2016-17.

### FUND 38 NON-REFERENDUM DEBT SERVICE FUND

This fund is used to account for transactions for the repayment of debt issues that were either not authorized by school board resolution before August 12, 1993, or incurred without referendum approval after that date. A fund balance may exist in this fund. Sections 67.05(6a)(b) and 67.12(12)(e)(2g) of the Wisconsin Statutes provides authority for school districts to borrow up to \$1,000,000 without elector approval. The specific limit for each school district is the lesser of \$1,000,000 or a calculated amount which uses statewide value and membership data. The final payment of non-referendum debt was made on March 1, 2017.

### FUND 39 REFERENDUM APPROVED DEBT SERVICE FUNDS

This fund is used to account for transactions for the repayment of debt issues that were either: authorized by school board resolution before August 12, 1993, or approved by referendum. The district may account for in such referendum approved debt service transactions in Funds 31, 32, 33, 34, 36, 37 (which are not presently assigned by DPI for reporting purposes) and/or Fund 39. If the district uses funds other than Fund 39, the district must combine and report these funds as Fund 39. A fund balance may exist in this fund.

DEBT SERVICE FUND	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
Beginning Fund Balance	53,780.15	51,789.98	49,709.99
Ending Fund Balance	51,789.98	49,709.99	48,399.99
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	637,969.83	567,940.01	383,430.00
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	639,960.00	570,020.00	384,740.00



Debt Service Schedule	Issue Date	Maturity Date	Fund #	Balance as of 7/1/2017
Harmony Elementary School Expansion & refunding of bonds (HS)	2004	3/1/2019	39	500,000.00
Tax-Exempt General Obligation Bonds \$2,705,000 with HS 2013 refinancing				
<b>Total Outstanding Principal</b>				<b>500,000.00</b>

## FUND 40 CAPITAL PROJECTS FUND

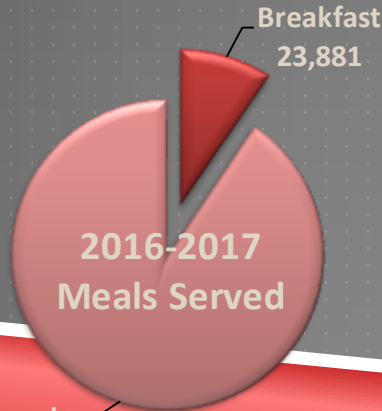
These funds are used to account for expenditures financed through the use of bonds, promissory notes issued per statute 67.12(12), state trust fund loans, land contracts, an expansion fund tax levy established per statute 120.10(10m) or projects funded with a TIF capital improvement levy (Kenosha School District only). As permitted a capital project fund may also be used to record capital lease transactions involving a "letter of credit" or where use of the lease proceeds extends beyond the fiscal year end.

CAPITAL PROJECTS FUND	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
Beginning Fund Balance	0.00	0.00	0.00
<b>Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## FUND 50 FOOD SERVICE FUND

All revenues and expenditures related to pupil and elderly food service activities are recorded in this fund. A fund balance in the Food Service Fund is permitted. There may be no deficit in the Food Service Fund. Any food service fund deficit, resulting from student food services, must be eliminated by an operating transfer from the General Fund.

FOOD SERVICE FUND	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
Beginning Fund Balance	101,587.72	80,026.37	98,773.30
<b>Ending Fund Balance</b>	<b>80,026.37</b>	<b>98,773.30</b>	<b>99,432.30</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,108,926.44</b>	<b>1,089,047.95</b>	<b>1,090,500.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,130,487.79</b>	<b>1,070,301.02</b>	<b>1,089,841.00</b>



19.5% of students are eligible for free and reduced meals



Lunch  
229,865

## FUND 73 EMPLOYEE BENEFIT TRUST FUND

This fund is used to account for resources held in trust for formally established defined benefit pension plans, defined contribution plans, or employee benefit plans. Such plans must be legally established in accordance with state statutes, federal laws and Internal Revenue Service requirements. Specific requirements for use of this fund have been established by the Department of Public Instruction. This fund applies to all post-employment benefit plans where the district is providing such benefits by contribution to a legally established irrevocable trust.

<b>EMPLOYEE BENEFIT TRUST FUND</b>	<b>Audited 2015-16</b>	<b>Unaudited 2016-17</b>	<b>Budget 2017-18</b>
Beginning Fund Balance	2,002,551.91	2,089,069.45	2,076,564.25
<b>Ending Fund Balance</b>	<b>2,089,069.45</b>	<b>2,076,564.25</b>	<b>2,285,064.25</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,121,649.58</b>	<b>1,127,940.30</b>	<b>886,942.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,035,132.04</b>	<b>1,140,445.50</b>	<b>678,442.00</b>

## FUND 80 COMMUNITY SERVICE FUND

This fund is used to account for activities such as adult education, community recreation programs such as evening swimming pool operation and softball leagues, elderly food service programs, non-special education preschool, day care services, and other programs which are not elementary and secondary educational programs but have the primary function of serving the community. Actual, additional expenditures for these activities, includes salaries, benefits, travel, purchased services, etc. are to be included in this Fund to the extent feasible. The district may adopt a separate tax levy for this Fund.



<b>COMMUNITY SERVICE FUND</b>	<b>Audited 2015-16</b>	<b>Unaudited 2016-17</b>	<b>Budget 2017-18</b>
Beginning Fund Balance	120,545.36	98,861.74	75,894.97
<b>Ending Fund Balance</b>	<b>98,861.74</b>	<b>75,894.97</b>	<b>75,894.97</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>262,660.57</b>	<b>259,169.94</b>	<b>647,989.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>284,344.19</b>	<b>282,136.71</b>	<b>647,989.00</b>



## FUND 80 COMMUNITY SERVICE FUND CONT'D

The School District of Milton utilizes our Community Service Fund to support numerous activities for the greater good of our school community. In 2011-'12 our Milton Recreation Department (MREC) was established to operate summer baseball/softball, swimming, and other programs for all ages. Costs for umpires, transportation, equipment, t-shirts and caps are paid through Fund 80. Costs associated with lifeguards are housed within Fund 80 for swimming lessons, open swim, and pool parties with program fees receipted back to Fund 80. A portion of the operating expenses for Schilberg Park, including wages/fringes, utilities, and materials and supplies are included in Fund 80. Fees collected for the park usage by residents and non-residents are receipted back to Fund 80. We expense a portion of staffing costs to Fund 80 for administration and supervision of MREC and facilities rental. Annually we budget funds to support the Milton Area Youth Center and YMCA of Northern Rock County in Fund 80. In 2017-'18, we have included the parking lot and traffic flow improvement project planned at Schilberg Park and approved by the Board of Education on February 22, 2017, along with the approved capital maintenance projects expensed to Fund 10 (General Fund). The Department of Public Instruction gave us guidance to fully expense this one-time project to Fund 80 (budgeted cost \$352,106). In addition to the funds received from program participation fees, the tax levy supports the costs of Fund 80.



## FUND 99 COOPERATIVE PROGRAM FUND

These funds are used to account for activities in which a district acts as fiscal agent for combined programs and activities. Costs of services are generally shared on a pro-rated basis depending on participation. MECAS, our alternative high school, is operated through Fund 99. Milton is fiscal agent and Clinton and Edgerton school districts are part of the consortium.

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND</b>	<b>Audited 2015-16</b>	<b>Unaudited 2016-17</b>	<b>Budget 2017-18</b>
Beginning Fund Balance	0.00	0.00	0.00
<b>Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>247,634.16</b>	<b>263,507.71</b>	<b>268,811.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>247,634.16</b>	<b>263,507.71</b>	<b>268,811.00</b>



# 2017-18 PROPOSED BUDGET SUMMARY

The following table compares audited results from 2015-16 fiscal year as well as unaudited 2016-17 actuals and the preliminary budget for 2017-18. The proposed budget for 2017-18 is approximately 1.2% more than the prior year. The proposed tax levy for 2017-18 is approximately .15% less than 2016-17. The final levy will be determined after enrollment, equalized aid, and property values are known in October.

## TOTAL EXPENDITURES AND OTHER FINANCING USES

ALL FUNDS	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
<b>GROSS TOTAL EXPENDITURES -- ALL FUNDS</b>	47,266,444.57	48,540,928.50	49,398,656.00
<b>Interfund Transfers (Source 100) - ALL FUNDS</b>	3,324,400.17	3,701,231.46	4,020,686.00
<b>Refinancing Expenditures (FUND 30)</b>	0.00	0.00	0.00
<b>NET TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>43,942,044.40</b>	<b>44,839,697.04</b>	<b>45,377,970.00</b>
<b>PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR</b>		<b>2.04%</b>	<b>1.20%</b>

## PROPOSED PROPERTY TAX LEVY

FUND	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
General Fund	12,273,324.00	14,367,225.00	14,154,421.00
Referendum Debt Service Fund	463,835.00	396,105.00	383,030.00
Non-Referendum Debt Service Fund	173,655.00	171,275.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	179,254.00	179,254.00	553,589.00
<b>TOTAL SCHOOL LEVY</b>	<b>13,090,068.00</b>	<b>15,113,859.00</b>	<b>15,091,040.00</b>
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR</b>	<b>-0.93%</b>	<b>15.46%</b>	<b>-0.15%</b>



# ADDITIONAL FISCAL IMPACTS

The below listed new or discontinued programs have a financial impact on the proposed 2017-18 budget:

<b>DISCONTINUED PROGRAMS</b>	<b>FINANCIAL IMPACT</b>
Financial Literacy Innovation Grant	(10,000.00)
SOAR Grant	(7,500.00)
<b>NEW PROGRAMS</b>	<b>FINANCIAL IMPACT</b>
Additional funding of capital maintenance projects	778,069.00
Additional funding of curriculum & instruction materials	80,000.00
Security Camera Monitoring (year 1 of 4 annual payments)	18,750.00
Increase FTE (.15) Elementary Music Teacher	7,600.00
New 1.0 FTE 3rd Grade Teacher (East Elementary)	56,669.00
New 1.0 FTE (one-year) Interpreter (High School)	64,736.00
New 1.0 FTE Special Education Teacher (Middle School)	93,169.00
New 1.0 FTE Kindergarten Teacher (West Elementary)	74,728.00
.5 Data Assessment Coordinator (.5 in 2016-16 budget)	41,800.00
New .88 FTE Special Education Aide (NIS-IDEA funded)	28,300.00





# TAX LEVY EXPLANATION

The school district tax levy is made up of several components. These include:

- Amount of operational dollars needed-General Fund , Capital Projects, Community Service levies
- Amount of debt service tax dollars needed-Debt Service Fund levy
- Equalized value of property in the school district
- Mill (tax) rate

The tax levy is the total amount of property taxes levied or assessed to municipalities in our school district to fund school operations. The maximum tax levy amount, other than referendum-approved long-term debt or long-term debt incurred prior to 1993, is determined through the state's revenue cap (limit) formula. Taxpayer approval, through the referendum process, is required if a school district wants to exceed the revenue limit. The tax levy approved at the Annual Meeting will be adjusted by the Board of Education in October when student enrollment has been determined (September 3rd Friday count) and the Department of Public Instruction (DPI) has certified the district's state equalization aid amount for 2017-2018 based upon audited shared cost for 2016-2017.

Equalized valuation is the fair market value of all properties within a school district as determined by the Wisconsin Department of Revenue. The Wisconsin Department of Revenue uses property sales information to determine a municipality's equalized "fair market" valuation ([Property Owner Guide](#)). This information is reported to the school district in October of each year. The school district distributes the certified (approved) tax levy among the municipalities according to the proportion of equalized value each municipality has in comparison to the total equalized value of the school district. Each municipal treasurer distributes this levy among the various residents based on the assessed value of the property within the municipality.

Equalized valuation plays a very important role in determining the school mill (tax) rate. For purposes of budget projections, the school district must estimate the equalized value (\$1,682,739,680 for the 2017-18 fiscal mill rate estimate reflecting 2.0% growth). In October, the actual certified equalized values of all municipalities within the school district are reported by the Department of Revenue. The district then calculates the actual mill (tax) rate per thousand dollars of equalized valuation. To calculate the school mill (tax) rate, the district uses the tax levy certified (approved) by the School Board in October and divides that amount by the total equalized value of the school district. The mill rate is defined as the rate one thousand dollars of equalized valuation will raise in property taxes. Property owners in a municipality having more than one school district, fire district, or other governmental entity may find that mill rates vary within the municipality. Property owners may realize different changes (typically increases) in their property assessments depending upon conditions within their community and surrounding communities.

The Board is proposing a total tax levy of \$15,091,040 to fund the 2017-18 budget. To determine the rate per thousand, the district divides \$ 15,091,040 by the estimated equalized value of the district, \$1,682,739,680. This produces a projected mill (tax) rate of \$8.97. Since the district does not receive the official (certified) equalized valuation until October 15, 2017, the property taxpayer in the School District of Milton may realize a change in the estimated 2017-18 mill rate. For example, if the tax levy remains the same as approved, but the total equalized valuation decreases from the estimate used, the mill rate would increase. If the total equalized valuation increases from the estimate used, the mill rate would decrease. The Board is required to make any adjustments, if needed, to the levy on or before November 1, 2017. The final determination of state aid will also modify the estimated mill rate.

## TAX LEVY RECOMMENDATION

Adjustments may be approved by the Board of Education at a later date. The third Friday student count used for the Revenue Limit, was September 15, 2017. The official student count is currently being finalized. The Department of Revenue on or about October 1, 2017 certifies the fall property valuations. The Department of Public Instruction on October 15, 2017 certifies the 2017-2018 Equalized State Aid.

By Statute final adjustments can be made by the Board of Education until November 1, 2017.

### **Tax levy recommendation is...**

The District levy a tax of \$14,123,059 for current school operations, \$31,362 for prior year levy chargebacks, \$383,030 for referendum debt, and \$553,589 for Community Services, for a total All Fund Tax Levy of \$15,091,040.



# MILTON



**VOTE NOVEMBER 7, 2017**  
OUR KIDS. OUR COMMUNITY.

<http://www.milton.k12.wi.us/district/referendum-2017.cfm>