

Annual Meeting

September 29, 2014

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Purpose of the Annual Meeting

The annual school district meeting plays a special role in the governance of 377 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 (<http://docs.legis.wisconsin.gov/statutes/statutes/120/I/08>) 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.wasbmemberservices.org/websites/legal/File/p-annual_meeting_book.pdf

Wisconsin State Legislature. (2014, September 3). *Wisconsin State Legislature - State Statutes*. Retrieved September 25, 2014, from Wisconsin.gov: <http://docs.legis.wisconsin.gov/statutes/statutes/120/I/08>

Wisconsin Association of School Boards, Inc. (2014). *The Annual School District Meeting For Common and Union High School Districts*. Madison.

Annual School District Meeting Agenda

Monday, September 29, 2014

6:30 p.m.

Northside Intermediate School

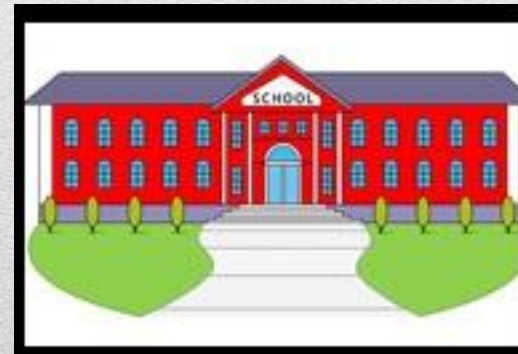
- I. Call the Meeting to Order** – *Jonathan Cruzan, Board President*
 - II. Elect a Meeting Chairperson**
 - III. Approval of Agenda**
 - IV. 2013-14 District Overview** – *Timothy Schigur, District Administrator*
 - V. 2013-14 Treasurer’s Report** – *Robert Cullen, Board Treasurer*
 - VI. 2014-15 Budget Presentation and Hearing** – *Mary Ellen Van Valin, Director of Business Services*
 - A. Levy a School Tax for the Ensuing Year**
 - VII. Fix Salaries of Board Members and Authorize Expenses** - (*Present salaries are \$2,000*)
 - VIII. Allow Board of Education to Establish the Date and Time for the 2015 Annual Meeting as Provided under Section 120.08 of the Wisconsin Statutes**
 - IX. Entertain Any Other New Business**
 - X. Adjournment**
-

District Demographics

- **Building Information**

- Five MPK (4K) Sites (11 sections)
 - Creative Beginnings: *1 section*
 - East Elementary: *2 sections*
 - Milton Preschool Learning Center: *2 sections*
 - Small Wonders: *2 sections*
 - West Elementary: *4 sections*
- Four Elementary Schools
 - Consolidated Elementary
 - East Elementary
 - Harmony Elementary
 - West Elementary
- One Intermediate School
 - Northside Intermediate

- One Middle School
 - Milton Middle School
- One High School
 - Milton High School
- One Alternative School
 - MECAS



District Demographics

2013-2014 Student Count (DPI head count)

- MPK to 3: **1,092**
- 4 to 6: **808**
- 7 to 8: **546**
- 9 to 12: **1,055**

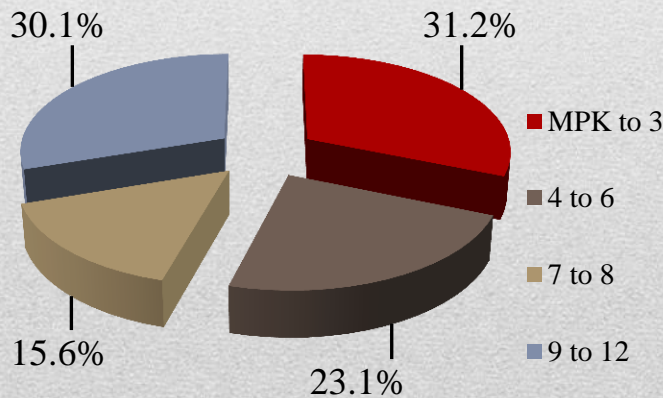
Total: 3,501

2013-2014 Employee Count (DPI head count)

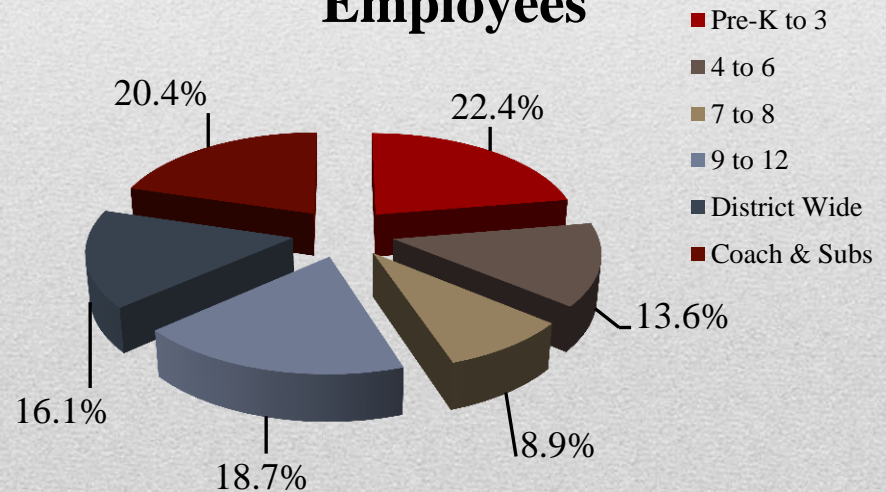
- Pre-k to 3: **146**
- 4 to 6: **89**
- 7 to 8: **58**
- 9 to 12: **122**
- District Wide: **105**
- Coaches & Substitutes: **133**

Total: 653

Students



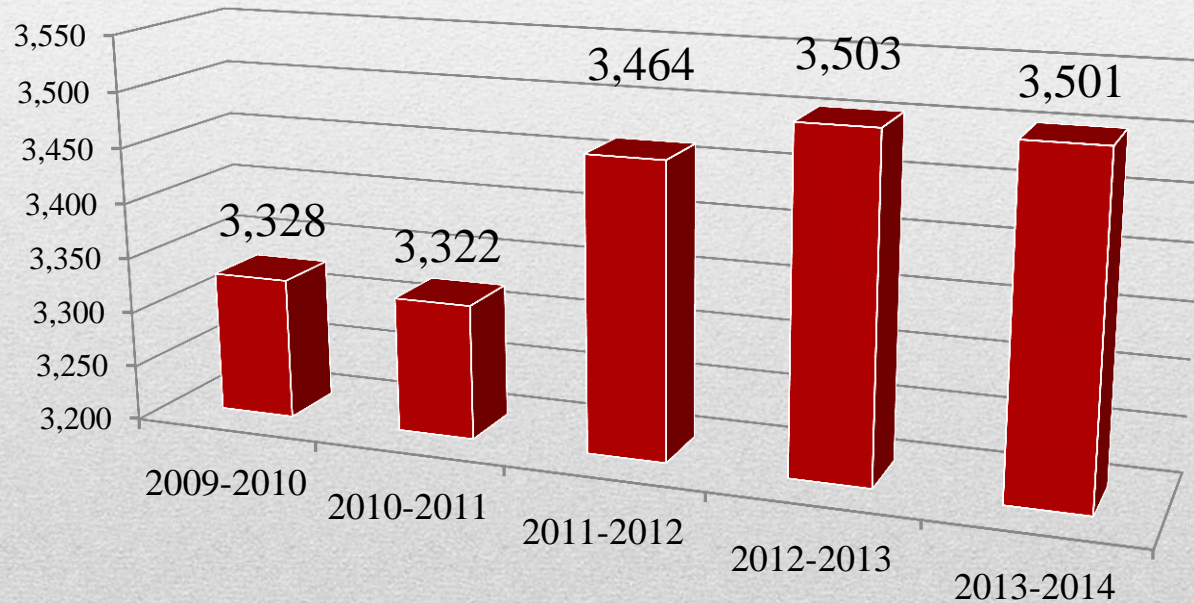
Employees



Enrollment

5 Year Look Back

September 3rd Friday Student Count (Resident Head Count)

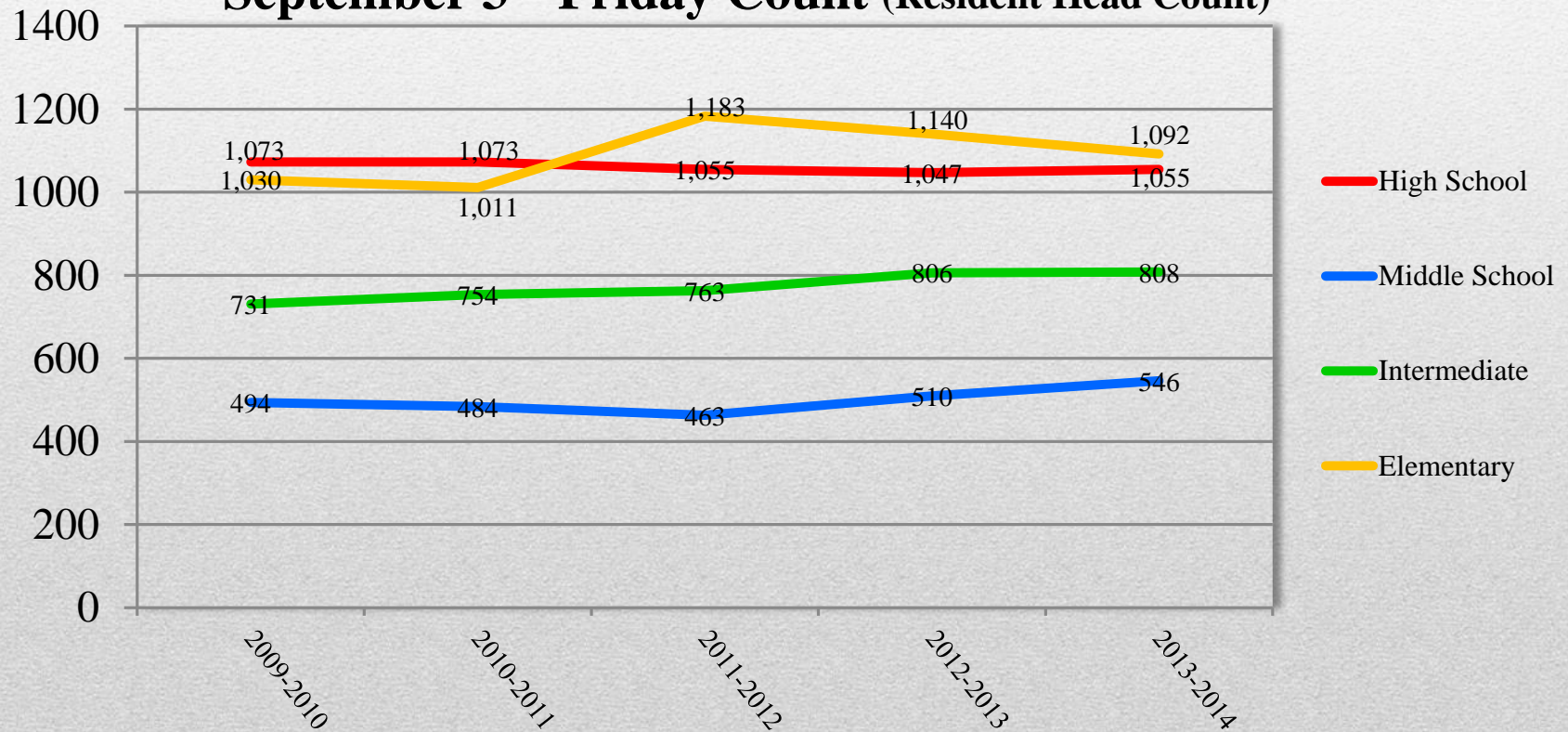


Enrollment

5 Year Look Back – By Building

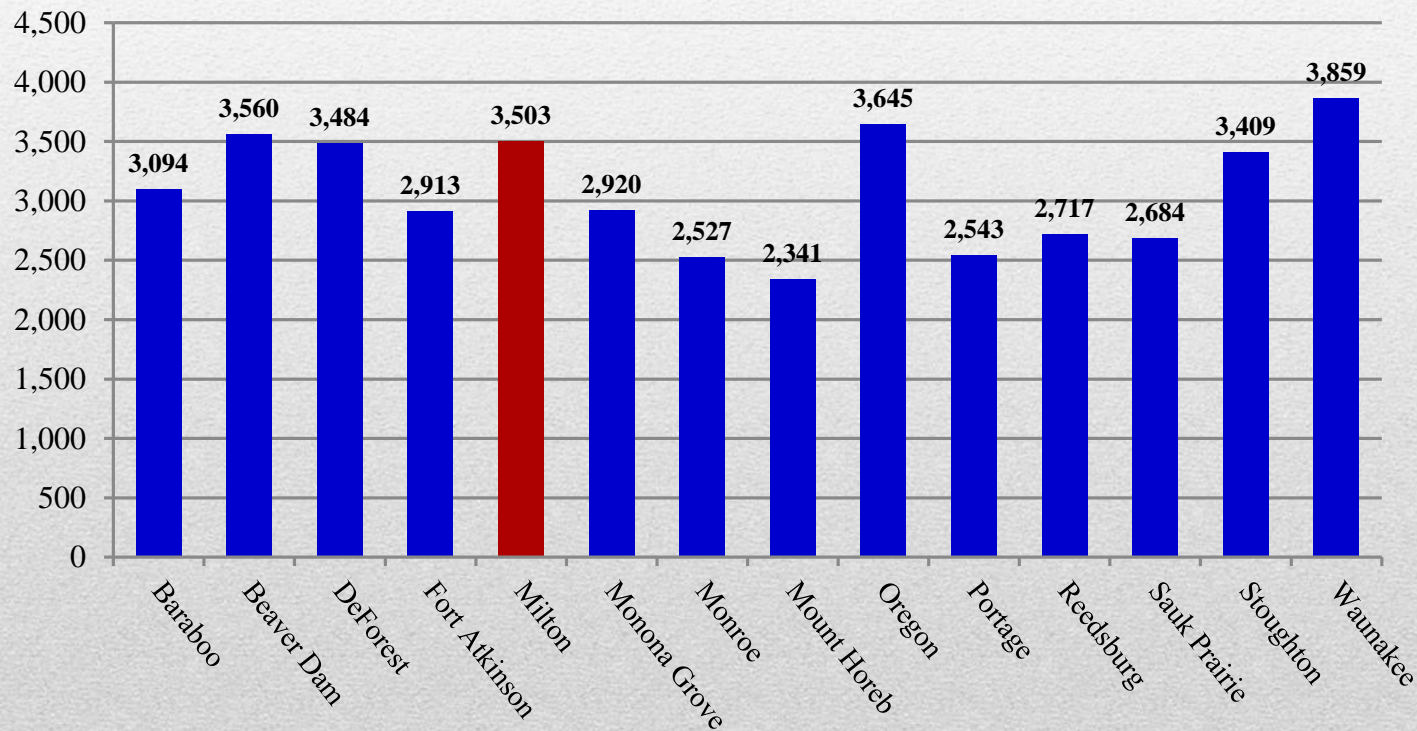
2009 – 2010 through 2013 – 2014

September 3rd Friday Count (Resident Head Count)



Enrollment Compared to Badger Conference Schools

2012-2013 September 3rd Friday Count (DPI Head Count)



Wisconsin Department of Instruction. (n.d.). *Head Count and Membership*. Retrieved September 24, 2014, from Wisconsin Department of Instruction: <https://apps4.dpi.wi.gov/sfsdw/MembershipFTEReport.aspx>

WI Act 20 2013-2015

Biennial Budget

Year 1 2013-2014

- Revenue Limit Per Pupil Adj. \$75.00
- General Aid Appropriation: 1.1% increase over prior year
- Open Enrollment Transfer Amount: \$6,485 (per full-time pupil)
- Categorical Aid Per Pupil: \$75.00 (outside Revenue Limit)

Year 2 2014-2015

- Revenue Limit Per Pupil Adj. \$75.00
- General Aid Appropriation: 1.7% increase over prior year
- Open Enrollment Transfer Amount: \$6,635.00 (per full-time pupil)
- Categorical Aid Per Pupil: \$150.00 (outside Revenue Limit)

OTHER NOTES OF INTEREST

- Fund 80 (Community Services) Levy for both years restricted to “no more than the amount levied in the most recent year”.
 - \$5 million per year high cost transportation aid
 - \$5.7 million per year in grants to implement Educator Effectiveness evaluation systems
-

2013-2014 Year in Review

C & I Initiatives

- Educator Effectiveness
- 1:1 Technology Initiative
- District Curriculum Alignment to Standards
- Response to Intervention

Staffing Initiatives

- Systems Engineer addition (1.0 FTE)
- Weekend Custodian addition (.35 FTE)
- Curriculum & Instruction Administrative Assistant addition (0.5 FTE)

B & G Initiatives

- Remodeled Technology Office
- New Next Step Alternative Ed Classroom
- Remodeled English Language Learner (ELL) Resource Room
- Remodeled portion of the High School office area

Nutrition Team

Initiatives

- Managed staffing relative to student meal participation
- Reviewed and reduced costs incurred in food purchased and served
- Achieved operation of a self supporting program

Transportation

Initiatives

- Unusually Hazardous Transportation Plan was approved by Dept. of Public Instruction.

Other Initiatives

- Health Reimbursement Arrangement Setup



2014-2015 Highlights

Curriculum & Instruction Initiatives

- Educator Effectiveness
- 1:1 Technology Initiative
- District Curriculum Alignment to Standards
- Response to Intervention

Staffing Initiatives

- Technology Integrator Addition (1.0 FTE)
- Kindergarten Teacher Addition (1.0 FTE)
- Communication Supervisor Addition (1.0 FTE)
- ELL Teacher Addition (1.0 FTE)
- Pre-K Teacher Addition (.50 FTE)
- Special Education Aide Addition (.88 FTE)
- Reading Teacher Addition (.50 FTE)
- Guidance Admin. Assistant (.22 FTE)

Other

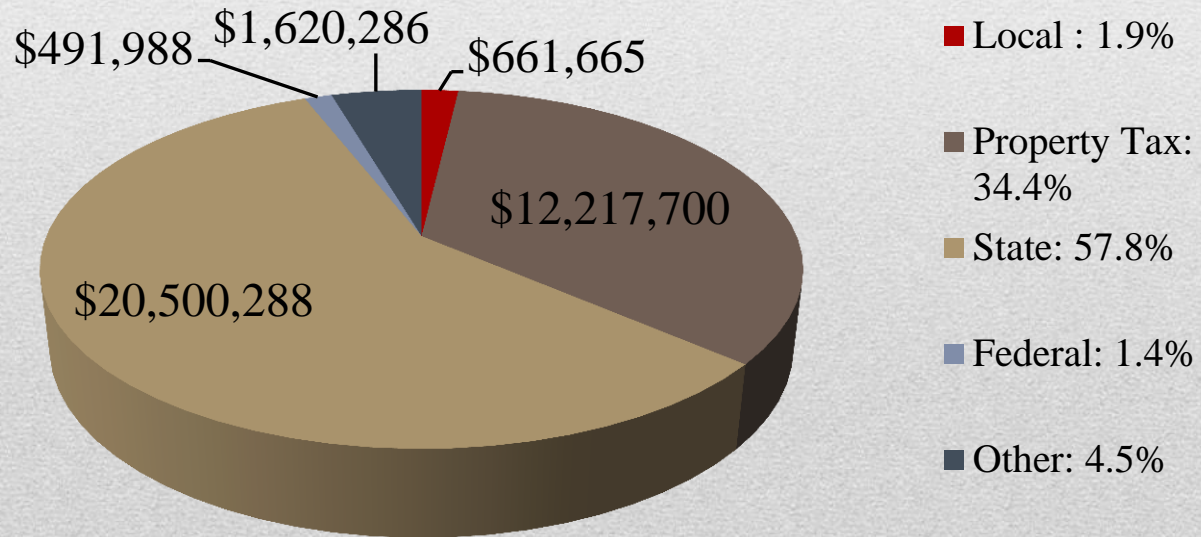
- Health Reimbursement Arrangement Implementation of New Deductible Amounts



Budget Details ~ Fund 10

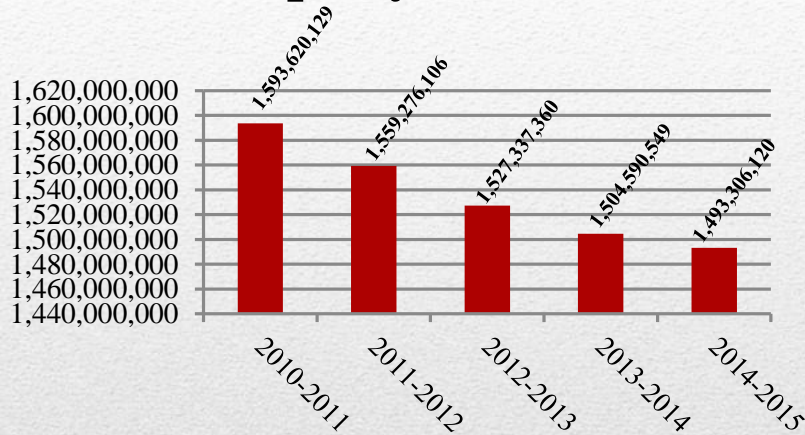
Fund 10 ~ General Fund: The general fund is used to account for all financial transactions relating to the district's current operations, except for those required to be accounted for in other funds.

2014 – 2015 Budget Fund 10 Revenue by Source Total Revenue - \$35,491,927.00



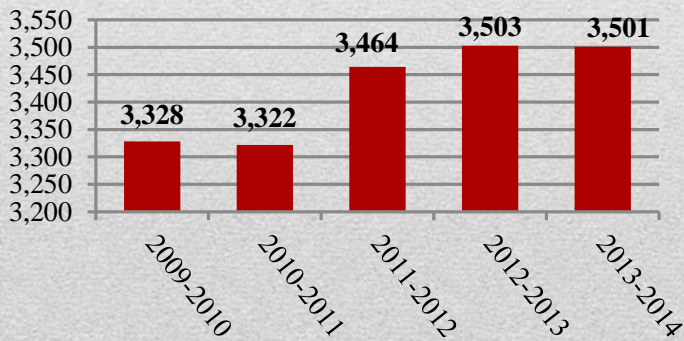
Revenue Sources

Property Values



As property values increase, adding to the “wealth” of the district, the state shifts the burden of funding schools to the taxpayers within the school district boundaries.

Enrollment

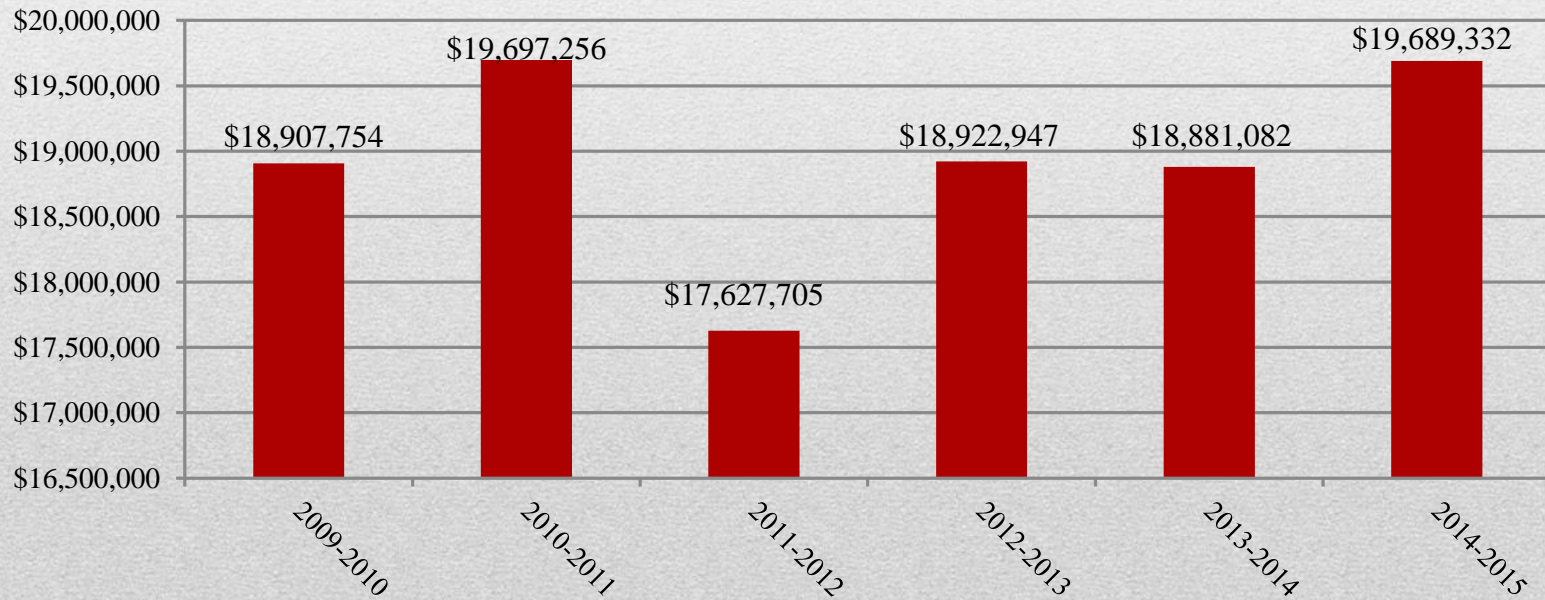


As enrollment increases, it effects positively on the state aid the district receives.

Revenue Sources – Equalized Aid

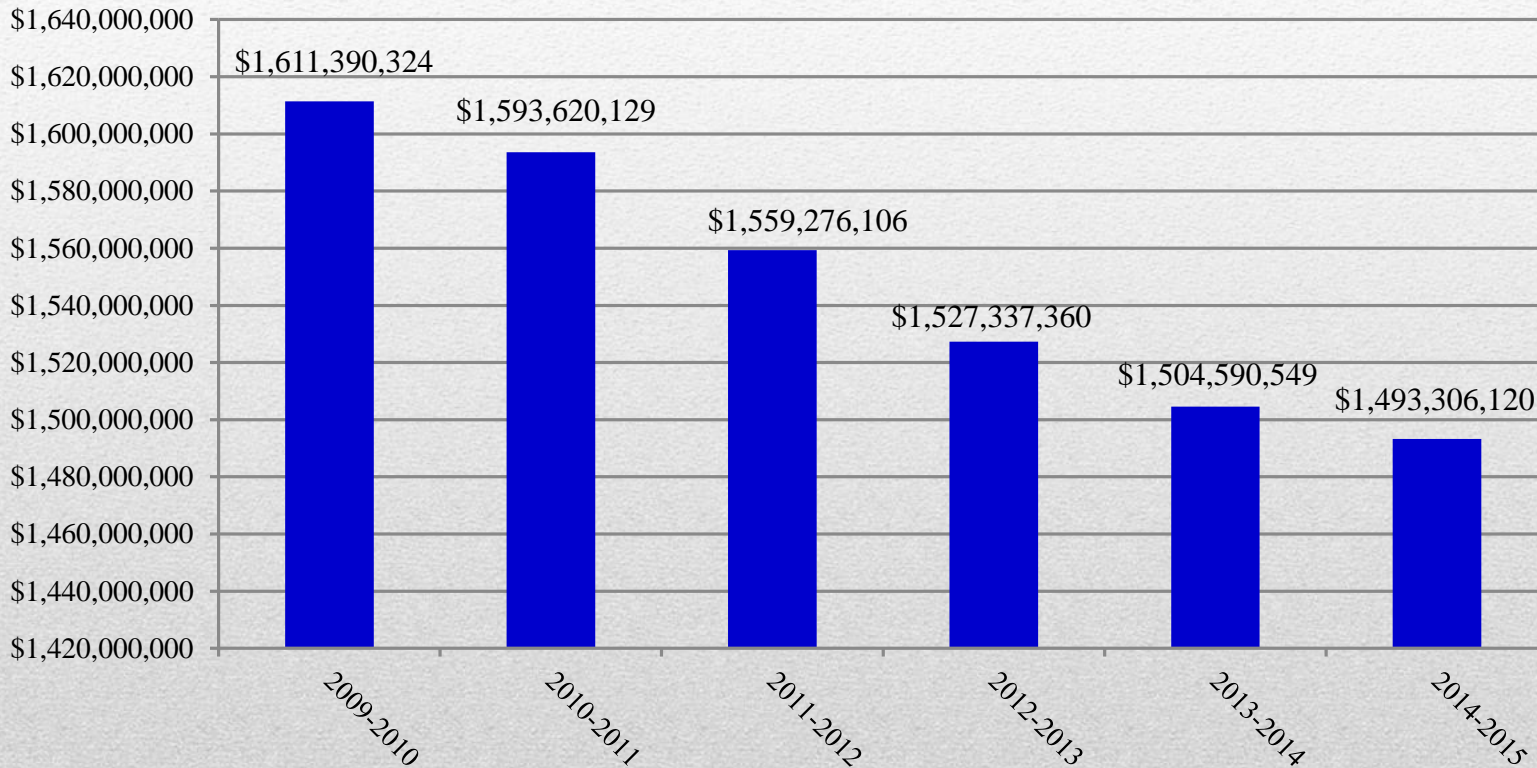
The School District of Milton's estimated state equalization aid indicates an increase of \$808,250 over certified aid for 2013-2014 (4.1%).

Per state statutes, July 1st the Department of Public Instruction issues estimates to districts prior to the October 1st certification.



Revenue Sources – TID OUT

Fall Property Valuation



Source: State of Wisconsin Department of Revenue
* 2014-2015 District Estimate

Revenue Limit

Please see link on Business Page
for Revenue Limit.

Gifts and Donations~ Fund 10

2013 – 2014 Gifts and Donations Reported \$102,585.15

The School District of Milton received numerous gifts and donations from the community, including but not limited to:

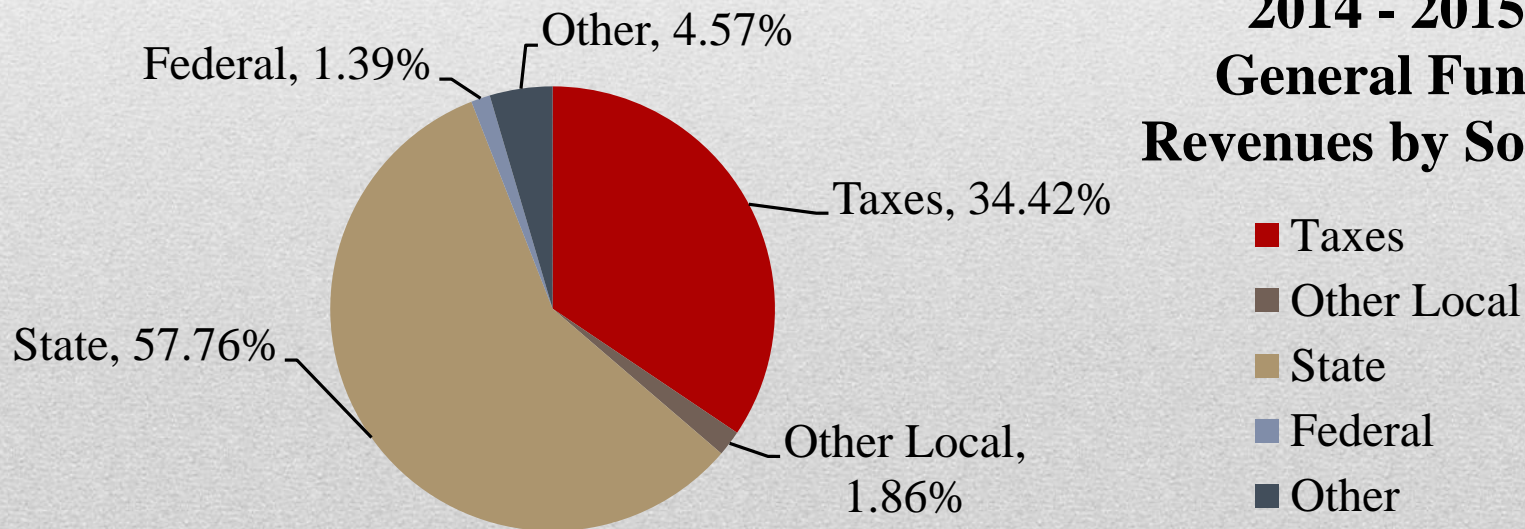
- Smart Boards
- Paint and Paint Supplies
- Field Trip Busing and Admissions
- Classroom Projects and Supplies
- Athletic Uniforms and Supplies
- Technology/Software

Thank you for your generous donations!

2014-2015 General Fund Revenue Budget Summary

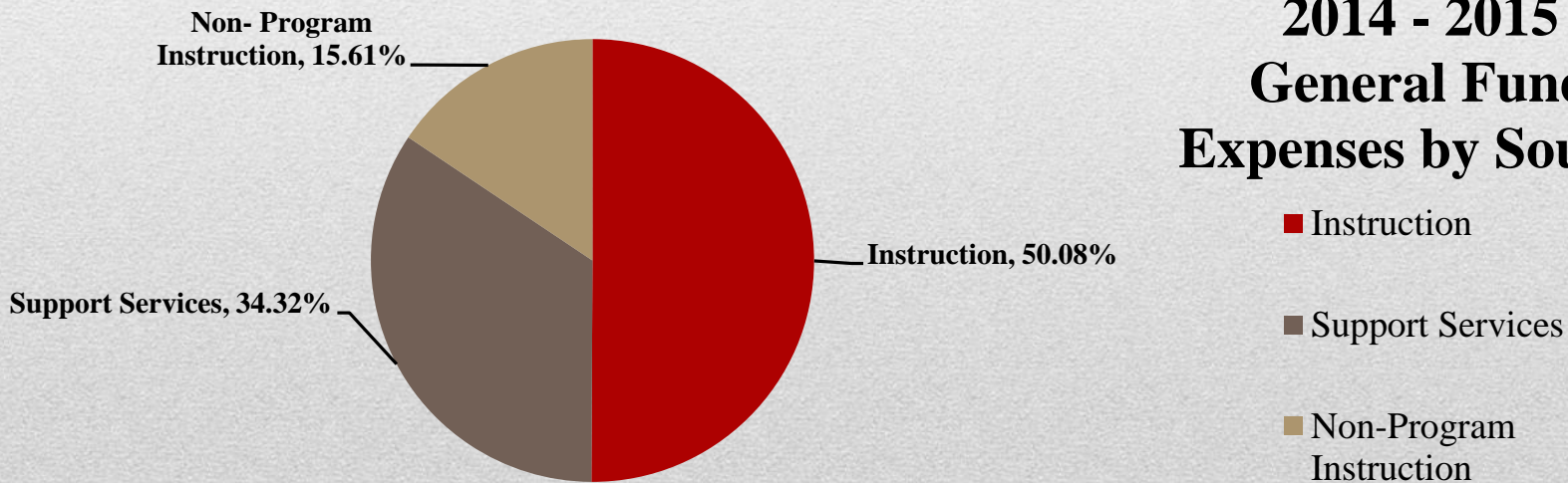
Category	2012-2013 Audited Actual	2013-2014 Unaudited Actual	2014-2015 Preliminary Budget	Difference	% Change
Taxes	\$12,022,655.92	\$12,637,207.01	\$12,217,700.00	(\$419,507)	(3.30%)
Other Local	\$543,390.43	\$619,542.82	\$661,665.00	\$42,122.18	6.8%
State	\$19,424,224.67	\$19,439,971.50	\$20,500,288.00	\$1,060,316.50	5.5%
Federal	\$419,662.61	\$437,803.06	\$491,988.00	\$54,184.94	12.4%
Other	\$1,232,958.95	\$3,789,438.00	\$1,620,286.00	(\$2,169,152.00)	(57.3%)
TOTAL	\$33,642,892.58	\$36,923,962.39	\$35,491,927.00	(\$1,432,035.38)	(4.0%)

2014 - 2015 General Fund Revenues by Source



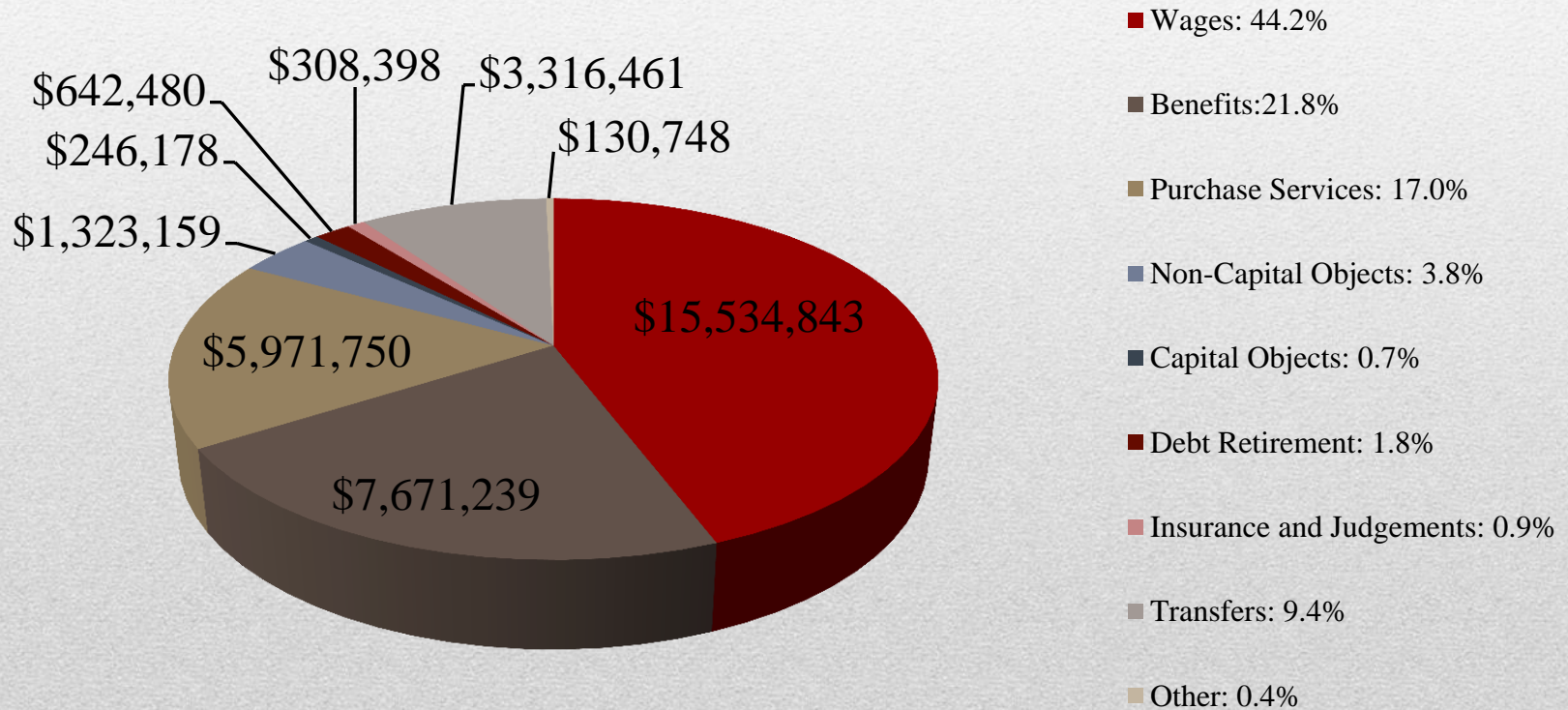
2014-2015 General Fund Expenses Budget Summary

Category	2012-2013 Audited Actual	2013-2014 Unaudited Actual	2014-2015 Preliminary Budget	Difference	% Change
Instruction	\$15,699,674.14	\$18,321,521.65	\$17,599,432.00	(\$722,089.65)	(3.95%)
Support Sources	\$11,703,328.77	\$12,725,972.84	\$12,060,565.00	(\$665,407.84)	(5.23%)
Non-Program Transactions	\$5,140,790.48	\$5,296,588.35	\$5,485,259.00	\$188,670.65	3.57%
TOTAL	\$32,543,793.39	\$36,344,082.84	\$35,145,256.00	(\$1,198,826.84)	(3.30%)



Fund 10 ~ General Fund

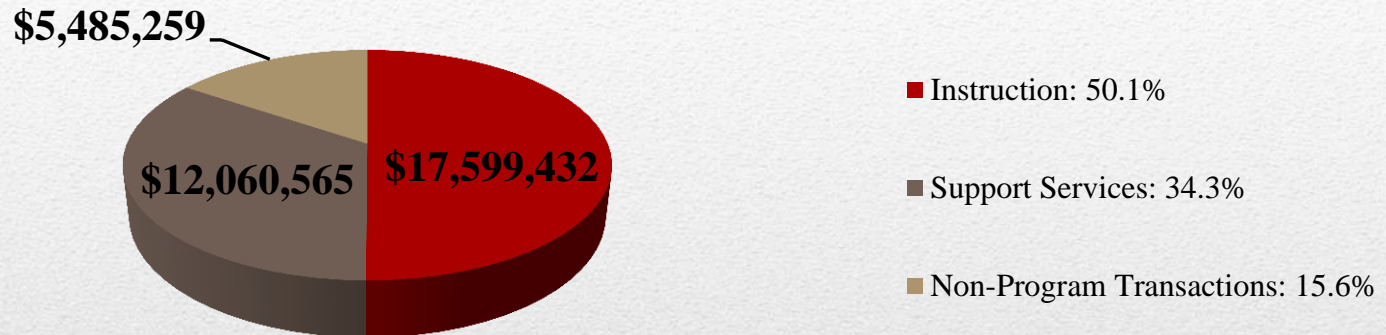
2014 – 2015 Budget Fund 10 Expenses by Object Total Expense: \$35,145,256.00



Fund 10 ~ General Fund

2014-2015 Budget Fund 10 Expenses by Function

Total: \$34,216,652.00



Instruction (100000's) \$17,599,432.00

Undifferentiated Curriculum (110000)	\$7,496,256.00
Regular Curriculum (120000)	\$6,691,435.00
Vocational Curriculum (130000)	\$1,130,132.00
Physical Curriculum (140000)	\$894,715.00
Co-Curricular Activities (160000)	\$988,879.00
Other Special Needs (170000)	\$398,015.00

Non-Program Transactions (400000's) \$5,485,259.00

Interfund Transfers - Fund 27 (410000)	\$3,316,461.00
Payments to Non-Govt Units (420000)	\$0.00
Purchased Services (430000)	\$2,168,098.00
Non-Program Transactions (490000)	\$700.00

Support Services (200000's) \$12,060,565.00

Pupil Services (210000)	\$755,796.00
Inst Staff Services (220000)	\$1,389,388.00
General Administration (230000)	\$1,425,058.00
Building Administration (240000)	\$2,100,618.00
Business Administration (250000)	\$5,076,899.00
Central Services (260000)	\$143,331.00
Insurance & Judgements (270000)	\$308,398.00
Debt Services (280000)	\$642,4080.00
Other Support Services (290000)	\$218,597.00

Budget Details ~ Fund 21

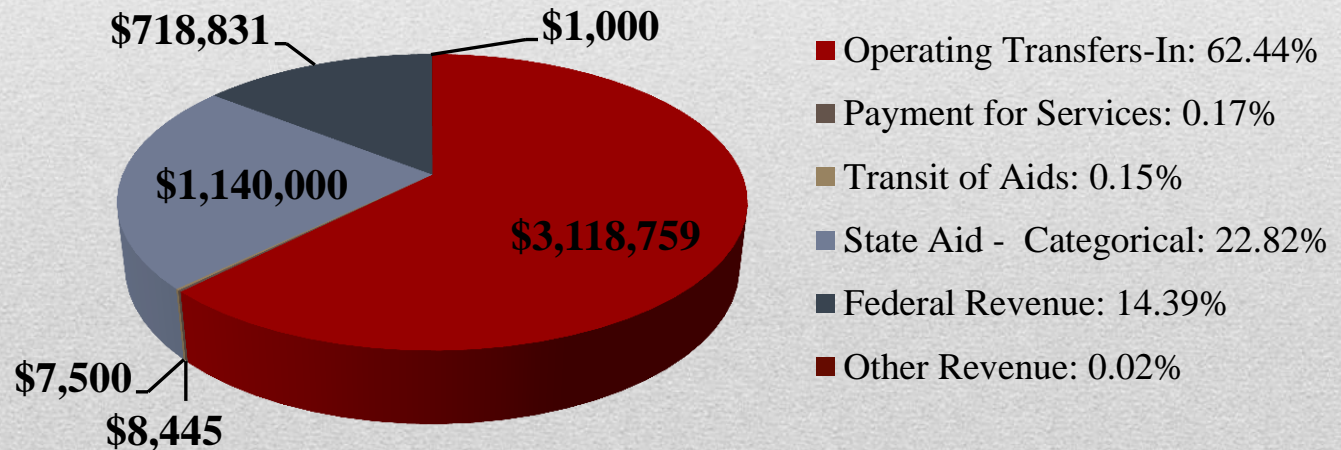
Fund 21: The Special Revenue Trust Fund is used to account for trust funds that can be used for district operations. The source of such funds is gifts and donations from private parties. Cash and investment accounts in this fund are required as specified by donors. There may be a fund balance in this fund.

- \$26,057 is designated for the Maude V. Dickinson trust
 - The School District of Milton's current balance of the expendable trust is \$32,968
-

Budget Details ~ Fund 27

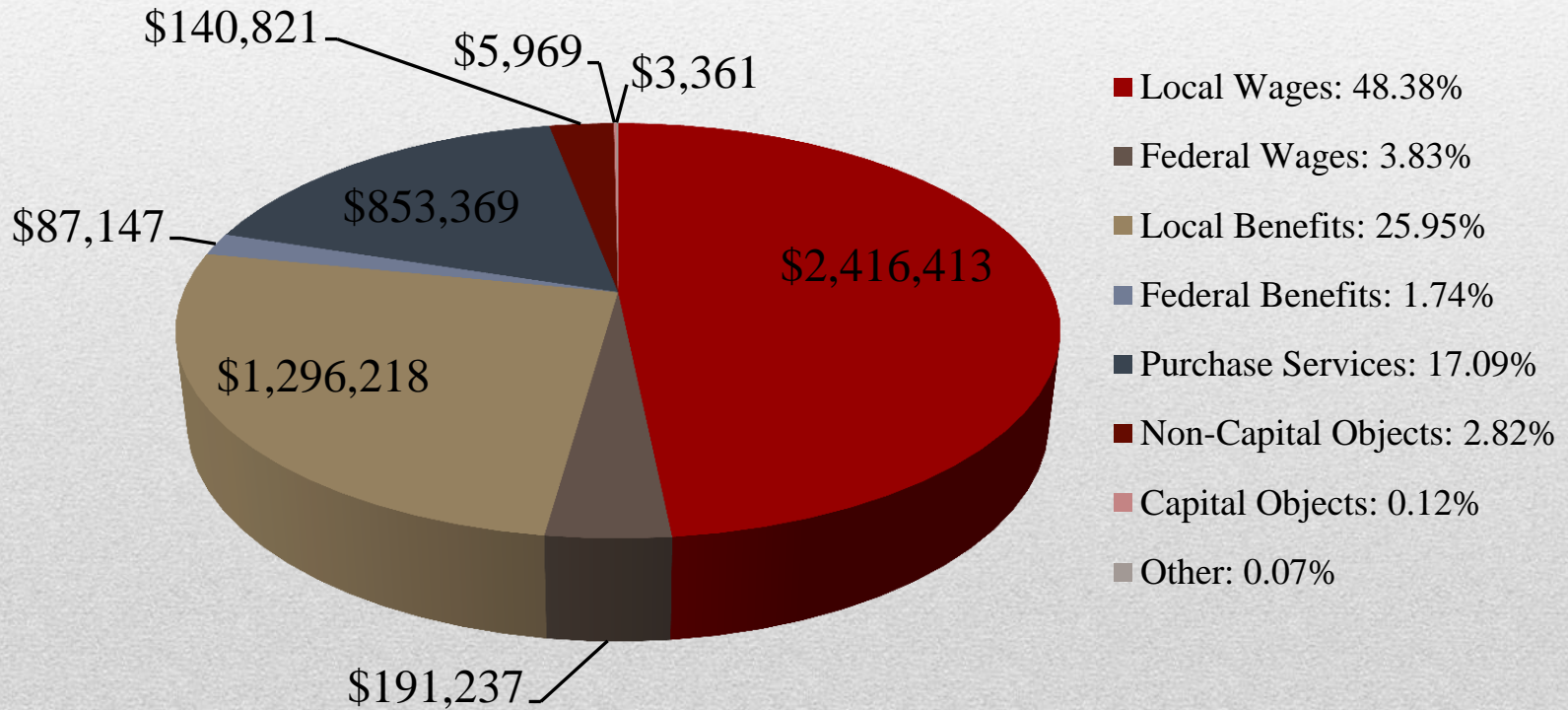
Fund 27: This fund is used to account for special education and related services funded wholly or in part with state or federal special education aid or charges for services provided to other districts as a result of being a host district for a special education package or cooperative program. No fund balance or deficit can exist in this fund.

2014 – 2015 Budget Fund 27 Revenue by Source Total Revenue - \$4,994,535.00



Fund 27 ~ Special Ed Fund

2014 – 2015 Budget Fund 27 Expenses by Object
Total Expense - \$4,994,535.00



Budget Details ~ Fund 38 & 39

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.

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. A fund balance may exist in this fund.

Points of Interest for Fund 38 and 39

- School District of Milton total long-term debt is \$2,470,000 (principal only) as of July 1, 2014
 - District long-term debt limit = \$154,592,185
 - Our debt is 1.6% of the legal limit.
-

Fund 38 & 39 Promissory Notes and Bonds

School District of Milton Existing Debt

(as of July 1, 2014)									
Bond Type	Tax Exempt General Obligation Promisory Notes			Tax Exempt General Obligation Refunding Bonds			Total of All Bonding Debt		
Issue Date	11/3/2011			2/6/2013					
Issue Amount	\$1,000,000			\$2,705,000					
Date	Principal	Interest	Total P&I	Principal	Interest	Total P&I	Principal	Interest	Total P&I
9/1/2014		3,288	3,288		6,650	6,650		9,938	9,938
3/1/2015	165,000	3,288	168,288	620,000	6,650	626,650	785,000	9,938	794,938
9/1/2015		2,380	2,380		5,100	5,100		7,480	7,480
3/1/2016	170,000	2,380	172,380	455,000	5,100	460,100	625,000	7,480	632,480
9/1/2016		1,275	1,275		3,735	3,735		5,010	5,010
3/1/2017	170,000	1,275	171,275	390,000	3,735	393,735	560,000	5,010	565,010
9/1/2017					2,370	2,370		2,370	2,370
3/1/2018				380,000	2,370	382,370	380,000	2,370	382,370
9/1/2018					660	660		660	660
3/1/2019				120,000	660	120,660	120,000	660	120,660
Totals	505,000	13,886	518,886	1,965,000	37,030	2,002,030	2,470,000	50,916	2,520,916
Next Call Date	None			None					
Purpose	Daland building acquisition and related renovations			Refund the 2014-2019 maturities of \$4.96M					
				Bond issued 12/1/2004 for the Harmony Elementary School: constructing and equipping an addition					

Budget Details ~ Fund 50

- **Fund 50:** 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 district's Food Service Fund. Any food service fund deficit, resulting from **student** food services, must be eliminated by an operating transfer from the General Fund. Any food service fund deficit, resulting from **elderly** food services, must be eliminated by a transfer from the district's Community Service Fund. The maximum that may be transferred if the district does not have a deficit in the Food Service Fund is limited to an amount necessary to cover a current year deficit in a particular food service program (National School Lunch, Breakfast, Ala Carte, etc.)

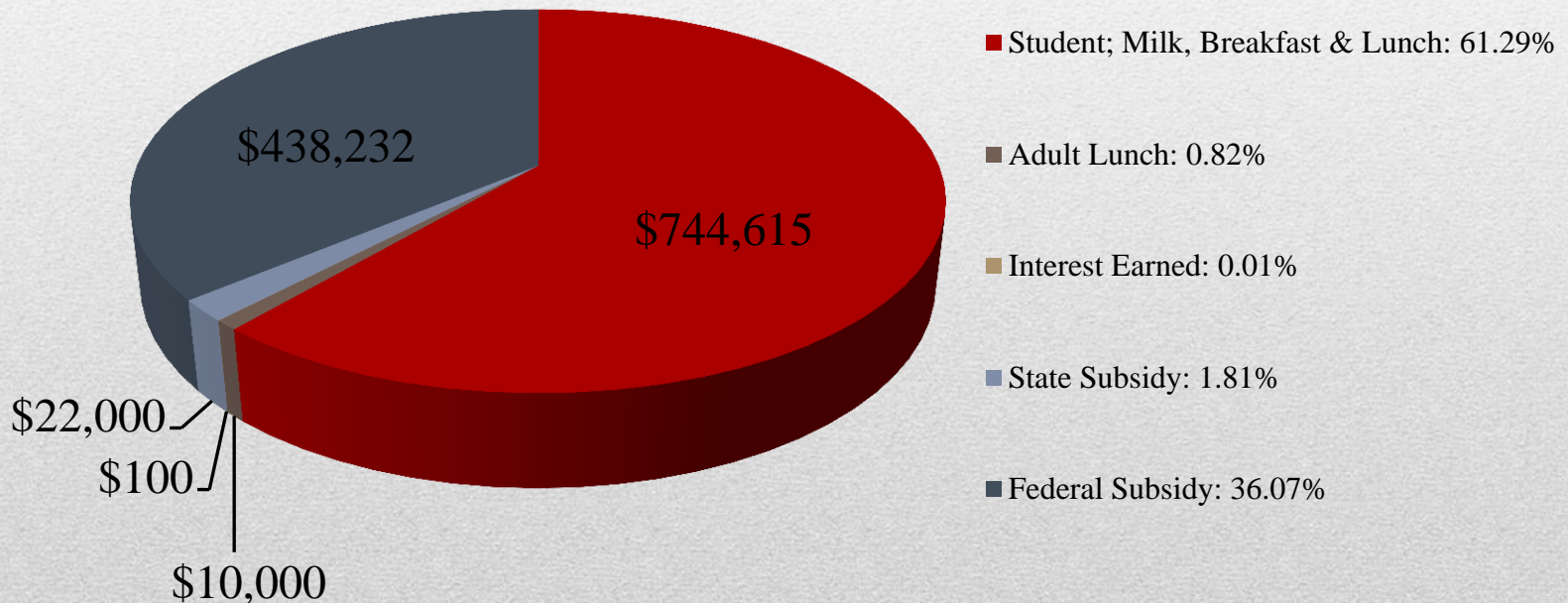
2013-2014 Fund 50 Demographics

- Quantity of Breakfasts Served: **47,838**
- Quantity of Lunches Served: **280,302**
- Percentage of 'Free and Reduced': **25%**
 - Free: **21.5%**
 - Reduced: **3.5%**



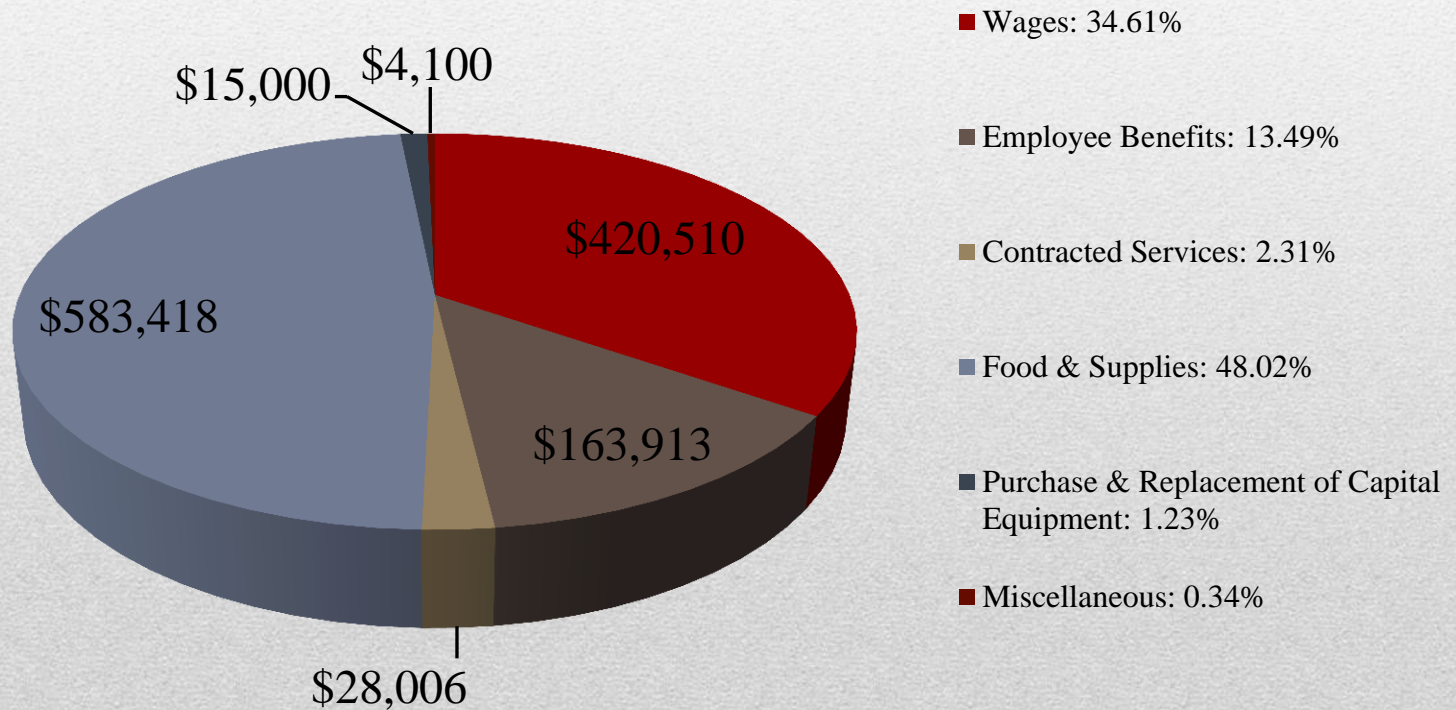
Fund 50 ~ Food Service Fund

2014 – 2015 Budget Fund 50 Revenue by Source
Total Revenue - \$1,214,947.00



Fund 50 ~ Food Service Fund

2014 – 2015 Budget Fund 50 Expenses by Object
Total Expense - \$1,214,947.00



Budget Details ~ Fund 60

Fund 60: Agency Fund This fund is used primarily to account for assets held by the district for pupil organizations. Funds held for parent organizations may be accounted for in this fund and are accounted for as a liability to the parent organization. Parent organization funds may be accounted for in Fund 60. The parent organization may not be a separate 501(c) (3) entity. Receipts such as pupil deposits for books, locks, etc; other receipts such as school lunch collections, athletic admissions and other fees may be temporarily deposited to agency fund checking accounts maintained at school locations until these items are remitted the district's business office for placement in required funds. Only balance sheet accounts for this Fund are reported in the Budget and Annual Reports. However, auxiliary records of receipts and disbursements must be maintained in at locations administering the accounts. Pupil organizations accounted for in this fund may give money to the district. It is recorded as a gift in the receiving fund.

2013-2014 Activity Accounts

Cash and Investments

Northside :	\$3,487
Middle School :	\$10,542
<u>High School:</u>	<u>\$120,337</u>
Total of all Activity Accounts:	\$134,366

Budget Details ~ Fund 73

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.

Key Points

- An irrevocable trust established in 2006 to address health insurance and long-term care benefit costs for retirees.
 - As of June 30, 2014 the Fund 73 balance is \$2,060,254.18
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Budget Details ~ Fund 80

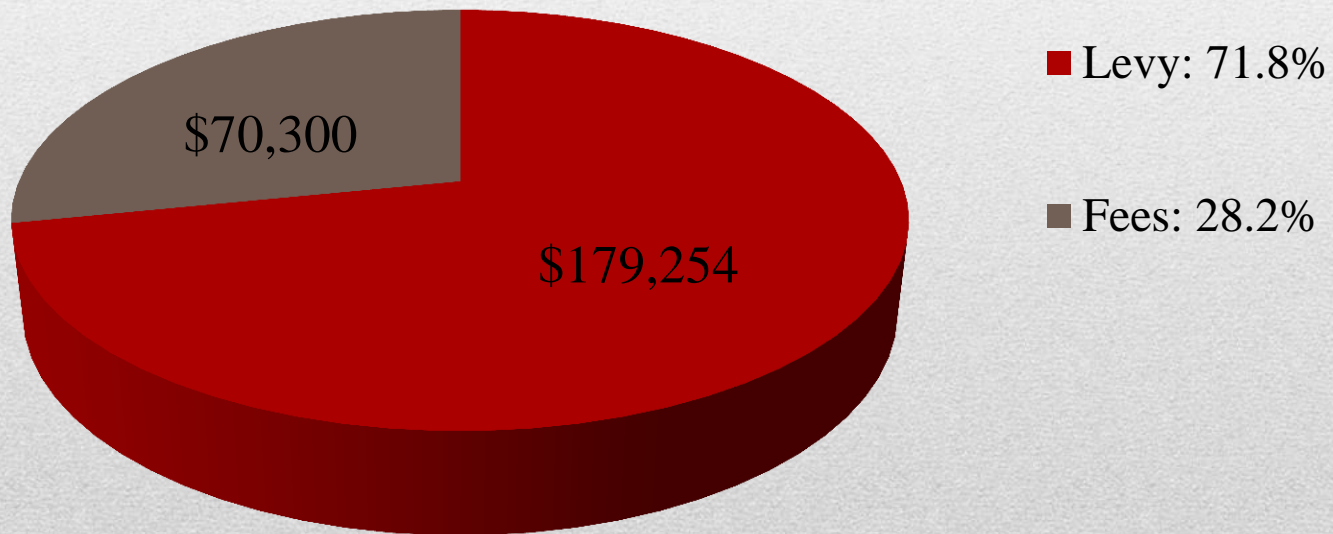
Fund 80: The School District of Milton utilizes our Community Service Fund to support numerous activities for the greater good of our school community. In 2011 – 2012 our Milton Recreation Department (MREC) was established to operate summer baseball/softball, swimming, and other programs for all ages. Costs for umpires, transportation, equipment, t-shirts and caps are paid through Fund 80. Collected fees for the programs are receipted back to Fund 80. Lifeguard costs 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. We budget funds to support the Milton Youth Area Center in Fund 80. In addition to the funds received from program fees, the tax levy supports the cost of Fund 80.

Budget Details ~ Fund 80

Community Service Fund (Fund 80)	Audited 2011-2012	Audited 2012-2013	Unaudited 2013-2014	Preliminary Budget 2014-2015
900 000 Beginning Fund Balance	\$52,633.91	\$71,156.64	\$97,515.03	\$115,906.61
900 000 ENDING FUND BALANCE	\$71,156.54	\$97,515.03	\$115,906.61	\$102,246.61
TOTAL REVENUES & OTHER FINANCING SOURCES	\$243,976.73	\$242,956.67	\$260,717.34	\$249,554.00
200 000 Support Services	\$126,388.63	\$106,862.89	\$135,895.92	\$134,883.00
300 000 Community Services	\$99,065.47	\$109,735.29	\$106,429.84	\$128,331.00
400 000 Non-Program Transactions	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	\$225,454.10	\$216,598.18	\$242,325.76	\$263,214.00

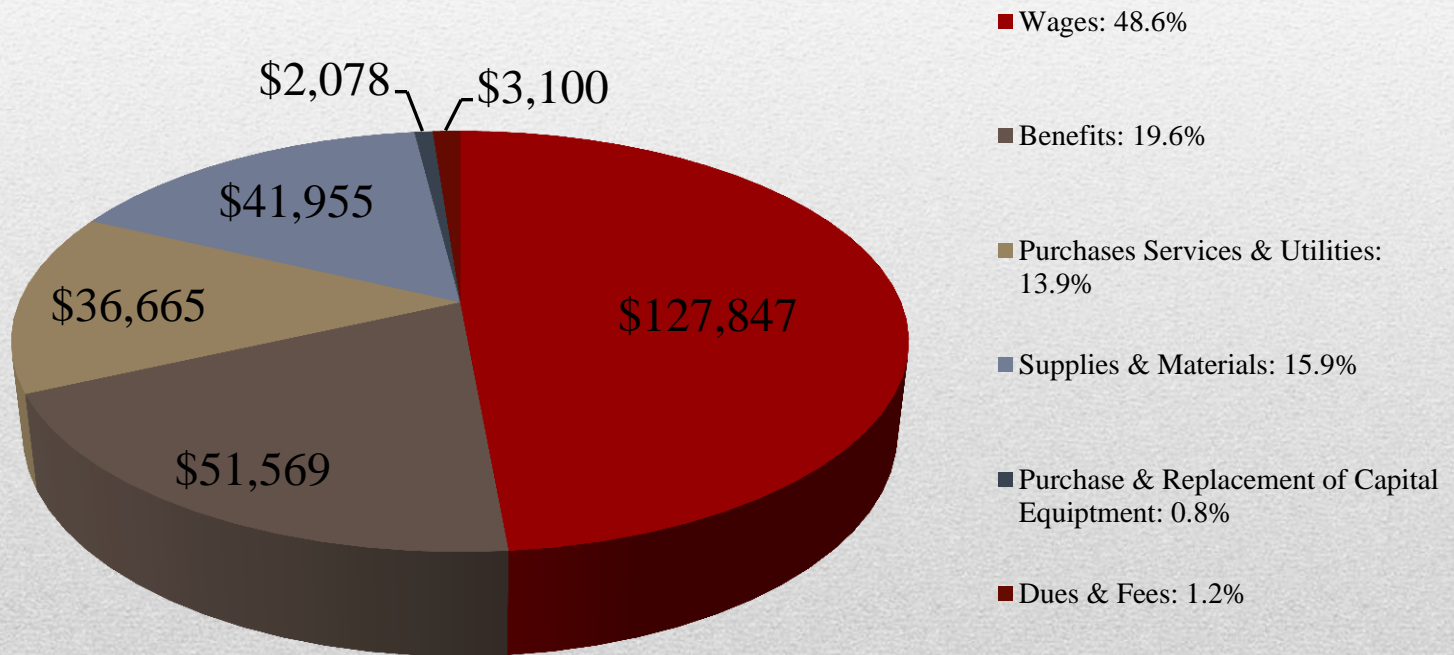
Fund 80 ~ Community Service Fund

2014 – 2015 Budget Fund 80 Revenue by Object
Total Revenue – \$249,554.00



Fund 80 ~ Community Service Fund

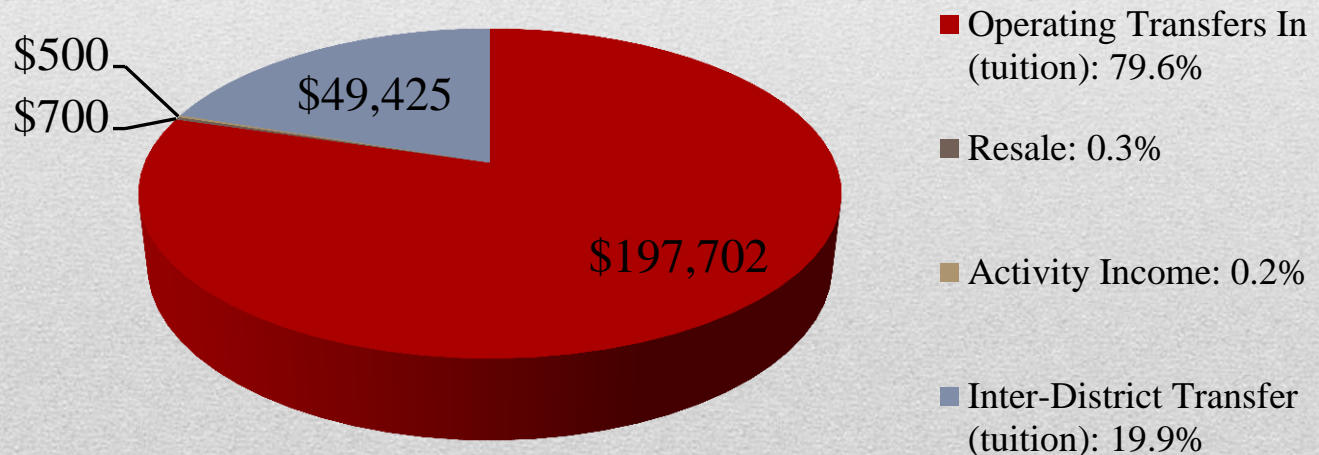
2014 – 2015 Budget Fund 80 Expenses by Object
Total Expense - \$263,214.00



Budget Details ~ Fund 99

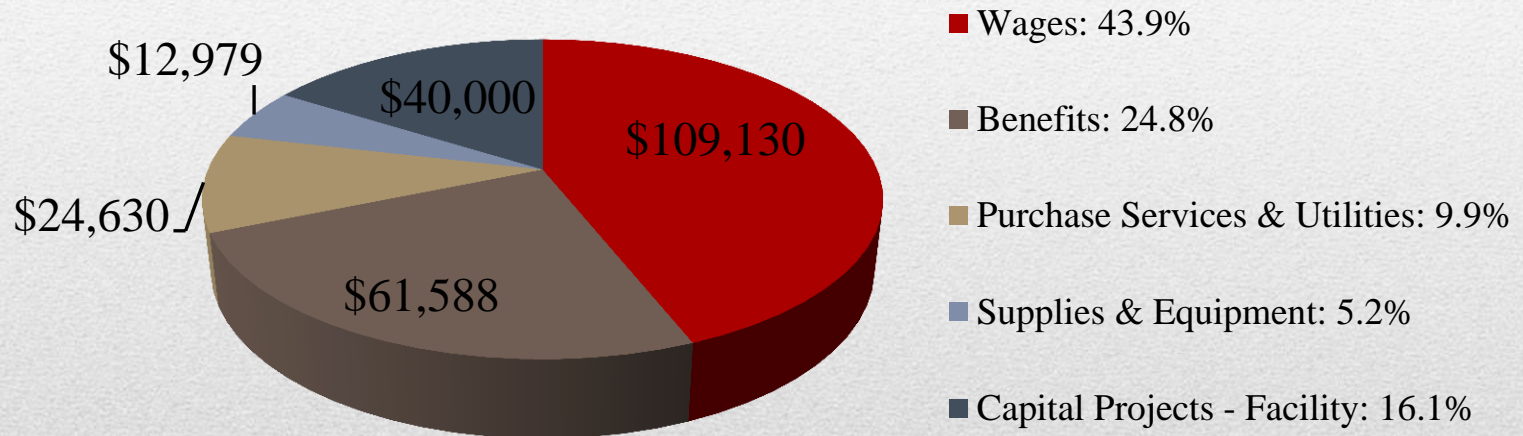
Fund 99: Districts that intend to share services must develop an agreement and the transactions that take place with the parent district are coded to Fund 99 and then the cost is shared with other districts (example: School District of Milton, Edgerton and Clinton Alternative School (MECAS) consortium).

2014 – 2015 Budget Fund 99 Revenue by Source Total Revenue - \$248,327.00



Fund 99 ~ Shared Services Fund

2014 – 2015 Budget Fund 99 Expenses by Object
Total Expense - \$248,327



The District entered into a 66.0301 agreement with Clinton and Edgerton School District to participate in the operation of an alternative high school education program. Our district is acting as the fiscal agent. Milton has 24 of 30 slots (80% of costs), Edgerton and Clinton each have 3 slots (20% combined cost)

Budget Adoption

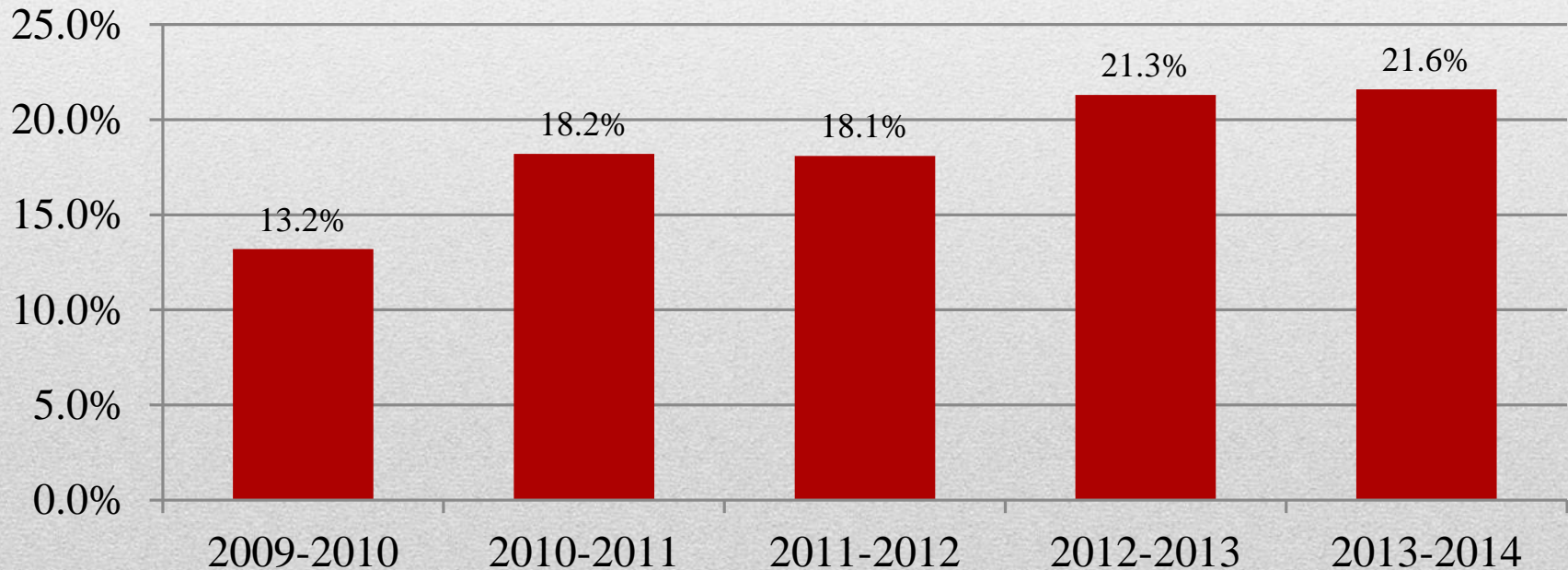
Please see link on Business Page
for Budget Adoption.

Fund Balance

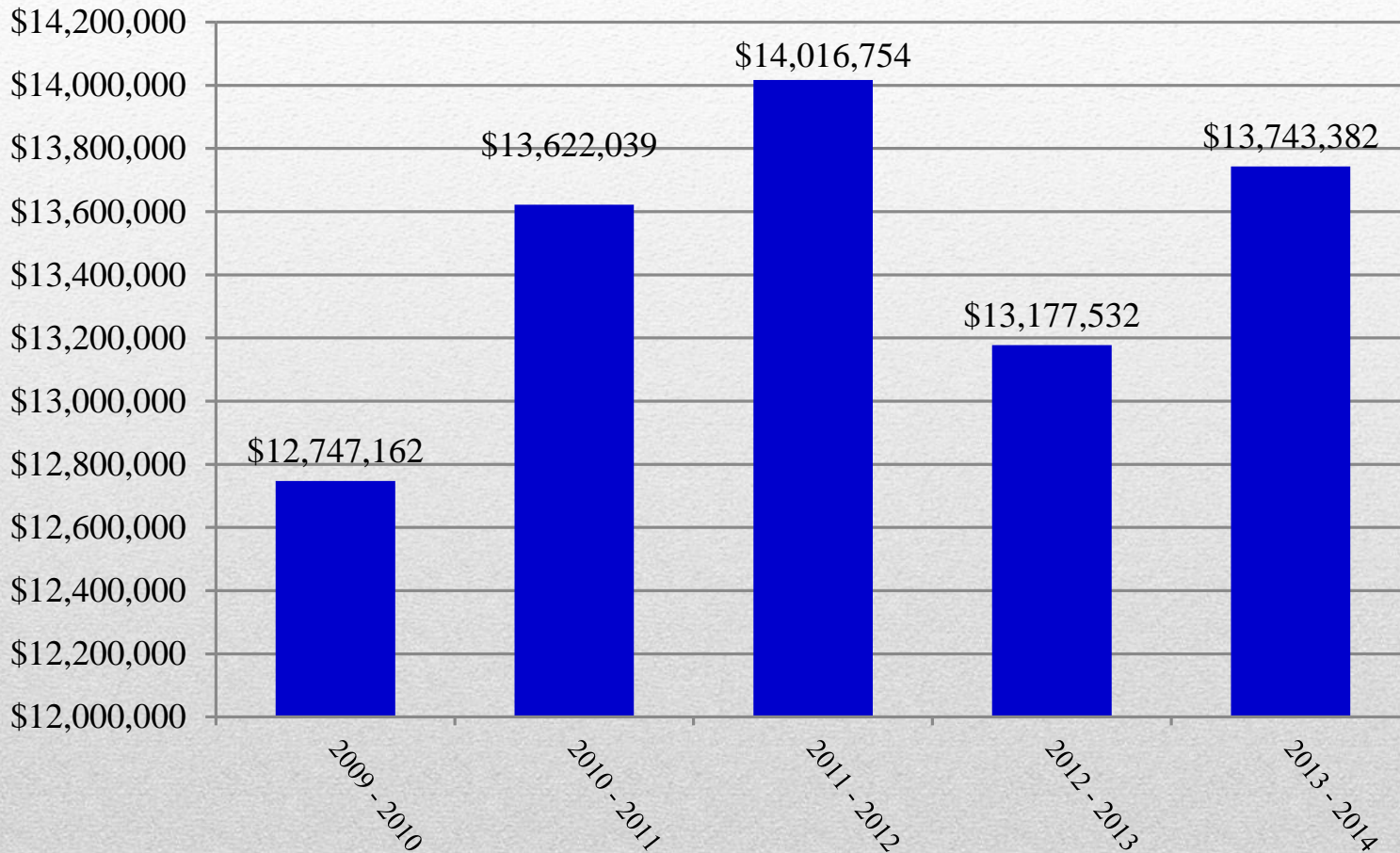
2012-2013 School District of Milton fund balance at 21.3% of expenditures. This percentage can be compared to the K-12 average fund balance which is 20.9%.

*Wisconsin Taxpayers Alliance, August 15, 2014
District Data for 2013-2014*

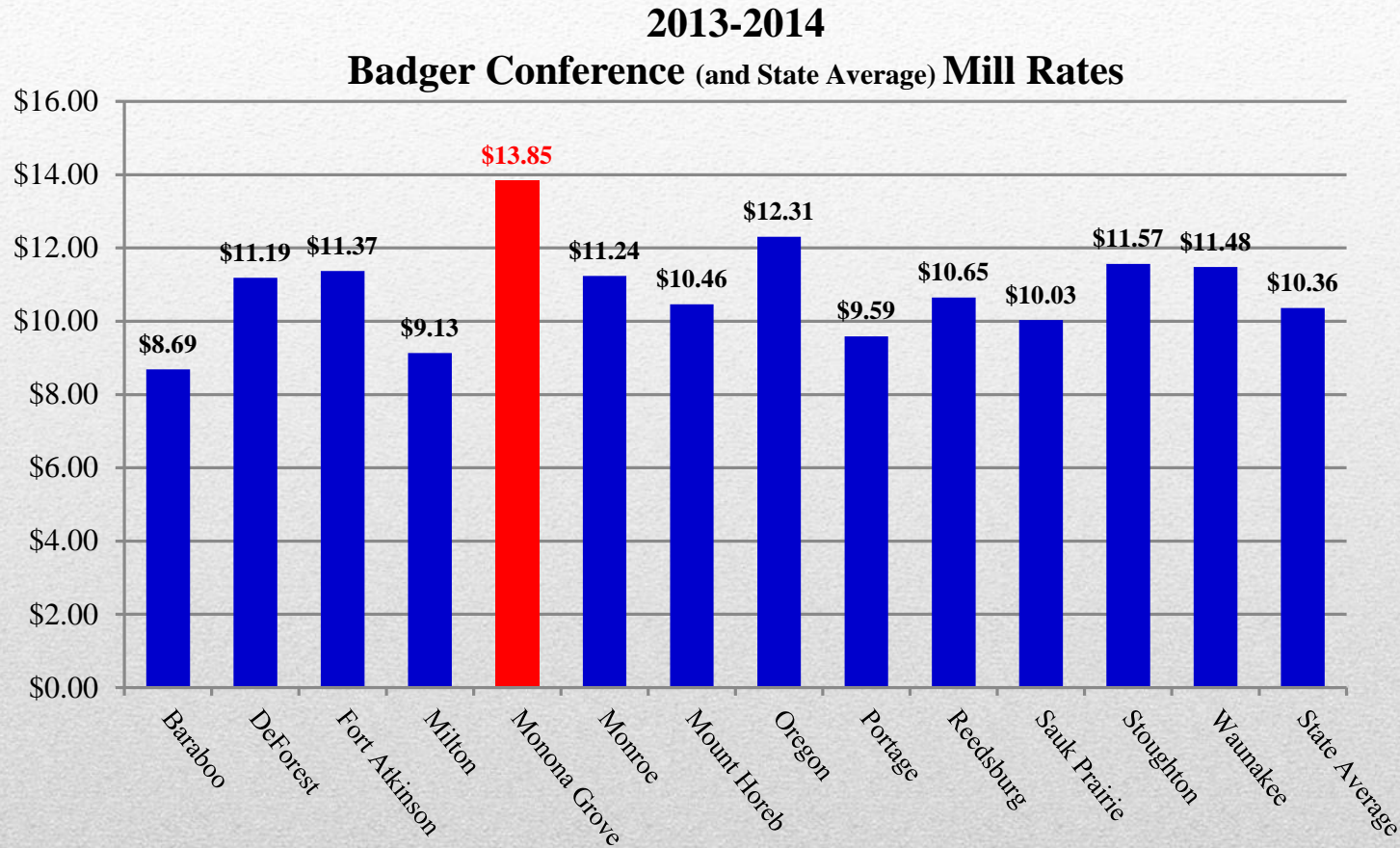
5 Year Fund Balance



Five Year History of Property Tax Levy

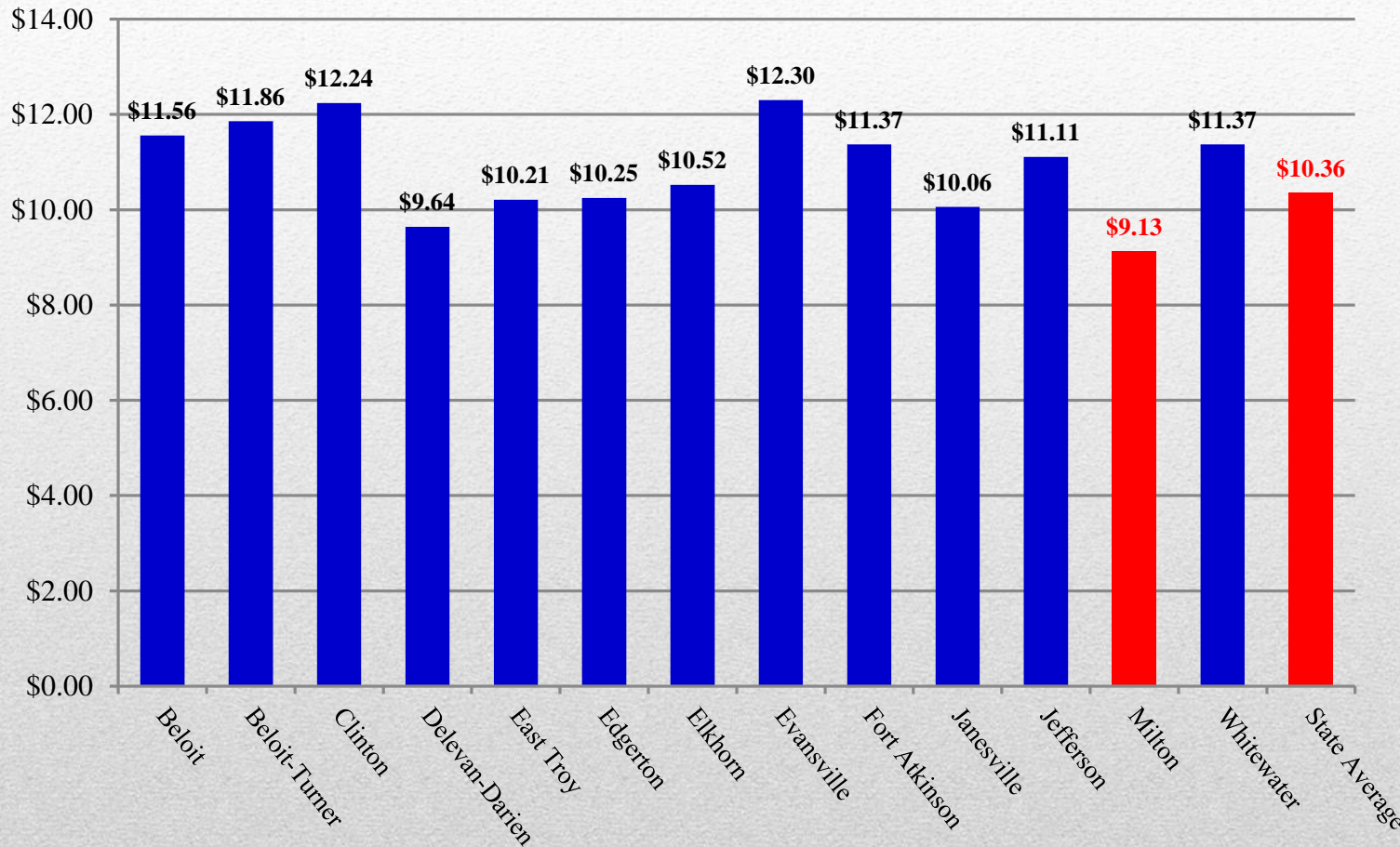


2013-2014 Property Tax Mil Rates



Wisconsin Department of Public Instruction. (2014). FY 2013-2014 Equalized Levy Rates (Mil Rates). Retrieved September 24, 2014, from Wisconsin Department of Public Instruction: https://www2.dpi.state.wi.us/safr_ro/all_mill_rate.asp?year=2014

2013-2014 Mil Rates for Local Districts



Wisconsin Department of Public Instruction. (2014). FY 2013-2014 Equalized Levy Rates (Mill Rates). Retrieved September 24, 2014, from Wisconsin Department of Public Instruction: https://www2.dpi.state.wi.us/safr_ro/all_mill_rate.asp?year=2014

Tax Levy Recommendation

Tax levy recommendation is...

- the District levy a tax of \$12,216,626 for current school operations,
- \$874 for prior year levy chargebacks,
- \$631,750 for referendum debt,
- \$170,668 for non-referendum debt,
- and \$179,254 for Community Services,
- for a total All Fund Tax Levy of \$13,199,172.

2014-2015 Proposed Mil Rate is estimated at \$8.84 (per \$1,000 of equalized property value)

The School District of Milton's Mil Rate is estimated to decrease \$.29/\$1,000 for the 2014-2015 fiscal year

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 19, 2014. The official student count is currently being finalized. The Department of Revenue on or about October 1, 2014 certifies the fall property valuations. The Department of Public Instruction on October 15, 2014 certifies the 2014-2015 Equalized State Aid.

By Statute final adjustments can be made by the Board of Education until November 1, 2014.

Works Cited

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Wisconsin State Legislature. (2014, September 3). *Wisconsin state legislature - state statutes*. Retrieved September 25, 2014, from Wisconsin.gov:

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Wisconsin Taxpayers Alliance (WISTAX). (2013). *School facts10-13 - A service of the Wisconsin taxpayers alliance*. Madison.

For Additional Information:

Mary Ellen Van Valin

Director of Business Services

608.868.9200 x-1811 - *phone*

608.868.9215 – *fax*

vanvalinm@milton.k12.wi.us
