

# ANNUAL MEETING

School District of Milton  
August 23, 2021



# ANNUAL MEETING AGENDA

## 1. MEETING OPENING

- A. Call the Meeting to Order – Mike Hoffman, Board President
- B. Pledge of Allegiance
- C. Elect a Meeting Chairperson
- D. Approval of Agenda

# ANNUAL MEETING AGENDA

## 2. NEW BUSINESS

- A. District Overview – Rich Dahman, Superintendent and Susan Probst, Director of Student Services
- B. District Financial Report – Carey Bradley, Director of Business Services
- C. Budget Presentation and Hearing – Carey Bradley, Director of Business Services
- D. Levy a School Tax for the Ensuing Year

# ANNUAL MEETING AGENDA

- E. Fix Compensation of the Board Members and Authorize Expenses (Present Compensation: President \$2,500/All others \$2,000)
- F. Allow the Board of Education to Establish the Date and Time for the 2022 Annual Meeting per §20.08, Wis. Stats.

## 3. ADJOURNMENT

# DISTRICT OVERVIEW

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# Schools

SCHOOL	GRADES	PROJECTED ENROLLMENT (2021-2022)
Consolidated Elementary	K-3	88
East Elementary	4K-3	420
Harmony Elementary	4K-3	286
West Elementary	4K-3	325
Northside Intermediate	4-6	745
Milton Middle	7-8	460
Milton High	9-12	1,093



# Where We Live

Municipality	Percent of District Property Value in 2020-2021
C. Janesville	35.1
C. Milton	18.68
T. Fulton	4.36
T. Harmony	14.43
T. Janesville	9.35
T. Johnstown	3.17
T. Koshkonong	1.32
T. Lima	1.37
T. Milton	12.30



# Capital Improvements

- Five Year Capital Maintenance & Improvement Plan – Living Document
- Long Term Capital Improvement Trust Fund
- Facilities Referendum Projects

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# Our Capital Improvements

Five Year Capital Maintenance & Improvement Plan – Living Document, Board Approved Projects for 2021-2022



## Project Totals

- East Elementary  
\$40,000
- West Elementary  
\$18,000
- Harmony Elementary  
\$349,000
- Northside Intermediate  
\$85,000
- Middle School  
\$75,000
- High School  
\$104,500
- Schilberg Park  
\$41,000

**2021-22 Fiscal Year**

- Fund 10 \$700,000
- Fund 80 \$50,000

**Total \$750,000**

# Capital Improvements

## Long Term Capital Improvement Trust Fund

- Initiated in April 2020
- 10-year Capital Improvement Plan
- Fiscal Year End Balance \$498,100

# Capital Improvements

## \$59.9 Million Facilities Referendum

- Construction is almost complete
- Elementary K-3 buildings were ready to open for the first day of school last year
- Middle school projects are complete
- High school projects are nearing completion – Ribbon Cutting on October 24<sup>th</sup> at 2 p.m.

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# Teaching and Learning

## Our Vision

We believe in Opportunities, Achievement, and Community for All

## Our Mission

The School District of Milton, in partnership with the community,  
prepares our students for achievement  
and lifetime readiness by providing opportunities for all.



# Milton Strategic Objectives

**Teaching and  
Learning**

**Relationships  
Climate and  
Culture**

**High Quality  
Staff**

**Community  
Engagement**

**Facilities and  
Services**

# Priorities for the 2021-22 Year

- Improve universal practices for all students
- Apply data evidence to support decisions
- Address both immediate and long-term student needs
- Address equity concerns or needs



# Professional Learning Communities

A group of educators that meets regularly, shares expertise, and works collaboratively to improve teaching skills and the academic performance of all students.



- Prioritize student learning outcomes and instructional planning
- Focus on instructional standards and assessments
- Data-driven decision making

# Universal Instruction

- Responsive Schools Training (K-6)
- Second Step Curriculum (K-8)
- Grading Practices (4-8)
- AVID Pathway Training (7-12)
- Technology Support (K-12)

# Address Unfinished Learning

- Identify students in need of additional support (academic, SEL)
- Provide classroom interventions
- Monitor progress
- Updated MLSS Plan

# FINANCIAL REPORT

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# Financial Report Year Ending June 30, 2021

<b>Fund Balance July 1, 2020</b>		<b>\$</b>	<b>54,415,730</b>
<b>Receipts</b>		<b>ADD</b>	<b>59,989,762</b>
<b>Disbursements</b>		<b>SUBTRACT</b>	<b>99,278,398</b>
<b>Fund Equity</b>		<b>\$</b>	<b>15,127,094</b>
GENERAL FUND	\$	8,943,526	
SPECIAL PROJECTS FUND	\$	261,307	
DEBT SERVICE FUND	\$	1,020,291	
CAPITAL PROJECTS FUND	\$	4,805,823	
FOOD SERVICE FUND	\$	3,398	
COMMUNITY SERVICE FUND	\$	92,749	
PACKAGE & COOPERATIVE PROGRAM FUND	\$	0	



# Outstanding Debt as of June 30, 2021

<b>TYPE OF LOAN</b>	<b>DATE OF FINAL PAYMENT</b>	<b>BALANCE As of 7/1/2020</b>	<b>PRINCIPAL PAID In 2020-2021</b>	<b>BALANCE As of 6/30/21</b>
<b>GENERAL OBLIGATION BONDS -7/2019 Issue</b>	<b>2039</b>	<b>\$56,180,000</b>	<b>\$1,565,000</b>	<b>\$54,615,000</b>

# Employee Benefit Trust Fund (73) as of June 30, 2021

<b>Fund Balance July 1, 2020</b>	<b>\$</b>	<b>2,780,455</b>
<b>Receipts</b>	<b>\$</b>	<b>885,664</b>
<b>Disbursements</b>	<b>\$</b>	<b>488,170</b>
<b>Fund Equity- June 30, 2021</b>	<b>\$</b>	<b>3,177,949</b>
<b>Interest Earnings</b>	<b>\$</b>	<b>9,109</b>

# BUDGET PRESENTATION

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# School Finance Basics

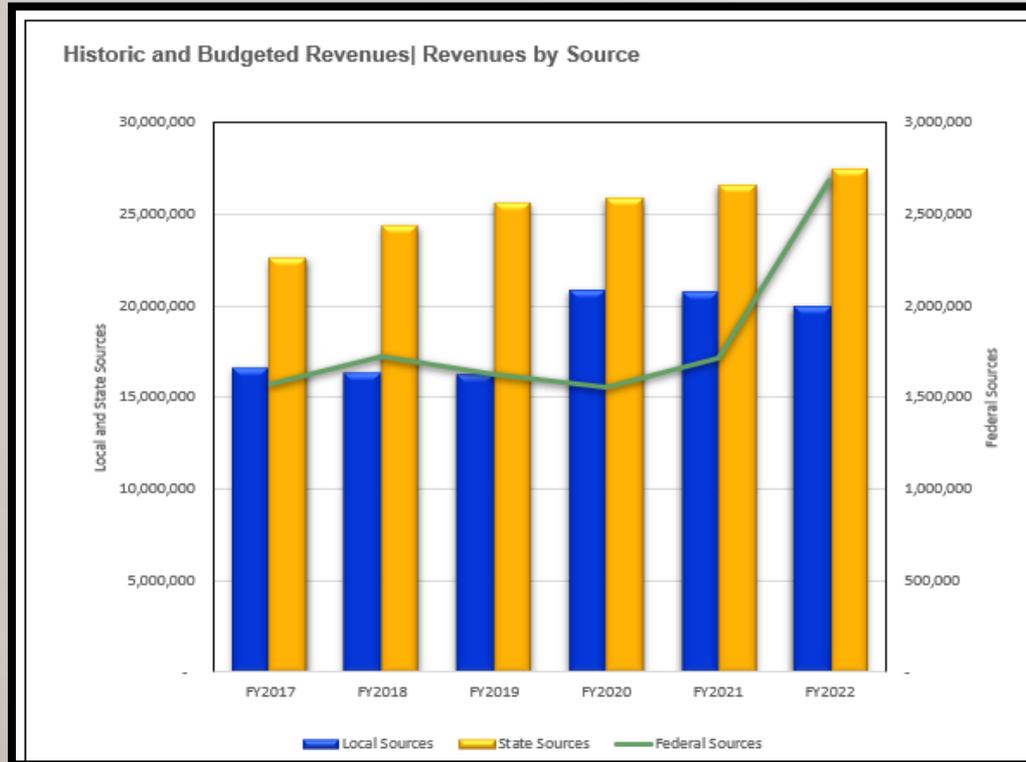
- Resources
- Fund Accounting and Descriptions

# Resources

- We plan to use the \$2.5 million in additional levy authority from the voter approved referendum last fall
- 80% of our revenues/resources are impacted by Revenue Limit and consist of local property tax and general state aid
- For 2021-2022 we have no increase in the Revenue limit, increased general aids and a reduction in our operating levy
- We plan to use one-time Federal funds to make up for annual cost increases



# Resources



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# Fund Accounting and Descriptions

- WUFAR – Wisconsin Uniform Financial Accounting Requirements
- Chart of accounts, account code structure, used by public schools
- Dimensions include fund, source, object, function
- Budget information is broken down by fund
- Each fund has a specific purpose and set of regulations

# PRESENTATION OF THE BUDGET

- Review Budget by Fund
  - Revenue sources
  - Expenditure purposes
- Additional Information Available in the Supplement
- Review Tax Levy

# Fund 10 – General Operations

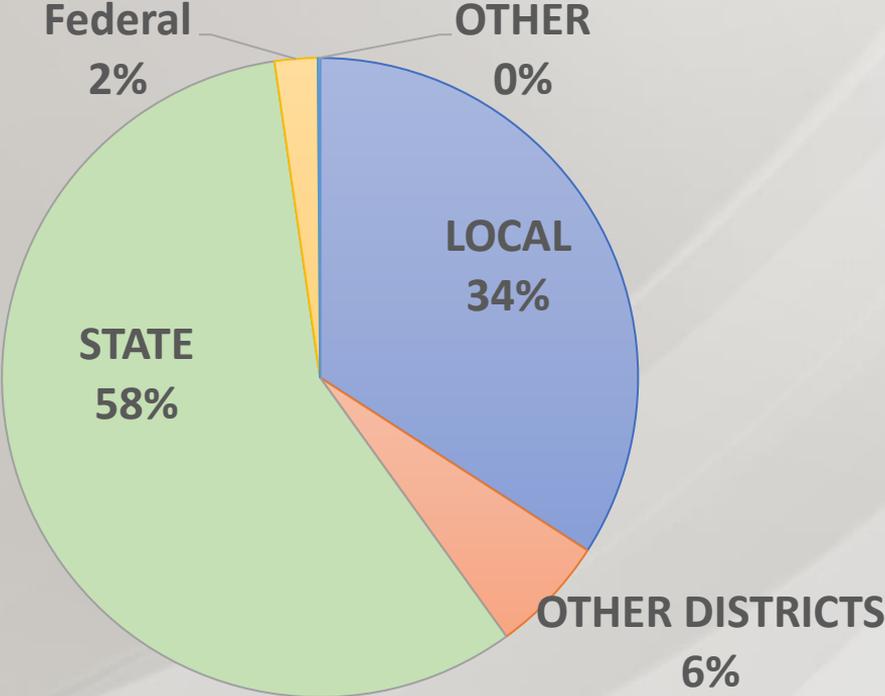
<b>GENERAL FUND</b>	<b>Audited 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</b>
Beginning Fund Balance	7,123,311.30	7,959,552.56	8,943,525.56
<b>Ending Fund Balance</b>	<b>7,959,552.56</b>	<b>8,943,525.56</b>	<b>8,943,525.56</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Transfers-In (Source 100)	14,233.57	15,297.00	0.00
Local Sources (Source 200)	15,986,516.32	15,992,673.00	15,288,999.00
Inter-district Payments (Source 300 + 400)	2,104,158.50	2,706,887.00	2,661,460.00
Intermediate Sources (Source 500)	0.00	5,498.00	0.00
State Sources (Source 600)	24,509,916.89	25,126,597.00	25,863,292.00
Federal Sources (Source 700)	442,033.21	483,295.00	974,089.00
All Other Sources (Source 800 + 900)	276,558.07	3,750,721.00	51,200.00
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>43,333,416.56</b>	<b>48,080,968.00</b>	<b>44,839,040.00</b>

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# Fund 10 – General Operations Revenue



# Fund 10 – General Operations

<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>Audited 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</b>
Instruction (Function 100 000)	19,805,557.31	22,925,022.00	20,686,055.00
Support Services (Function 200 000)	14,780,472.68	15,668,379.00	15,656,308.00
Non-Program Transactions (Function 400 000)	7,911,145.31	8,503,594.00	8,496,677.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>42,497,175.30</b>	<b>47,096,995.00</b>	<b>44,839,040.00</b>

Instruction Function 100 000 – Instructional activities provided by teachers or under the guidance and supervision of school staff. Examples include 1<sup>st</sup> grade classroom, math class, and co-curricular activities.

Support Services Function 200 000 – Activities related to supporting students and teachers in the educational setting. Examples include student services, library services, supervision, business services and administration services.

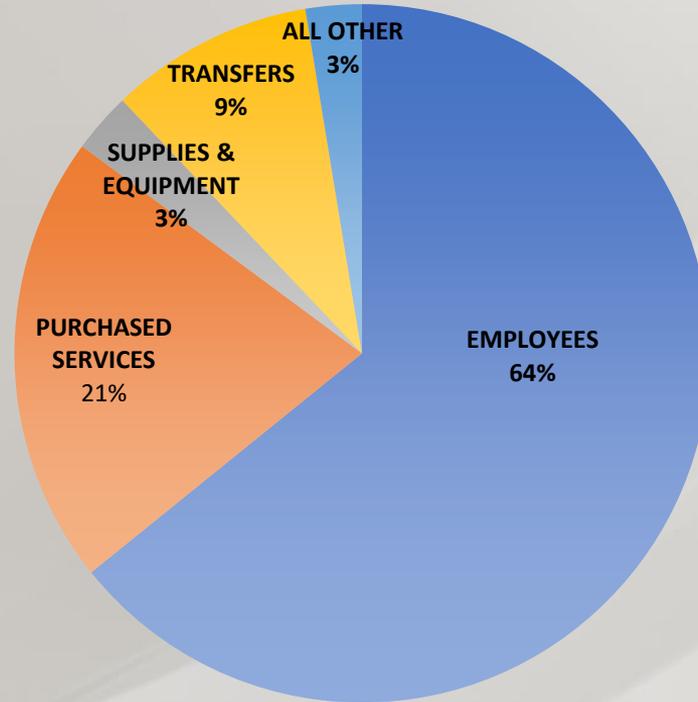
Non-Program Transactions Function 400 000– Interfund transfers and payments for instructional service and tuition.

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# Fund 10 – General Operations Expense



# Fund 20 – Special Projects Funds

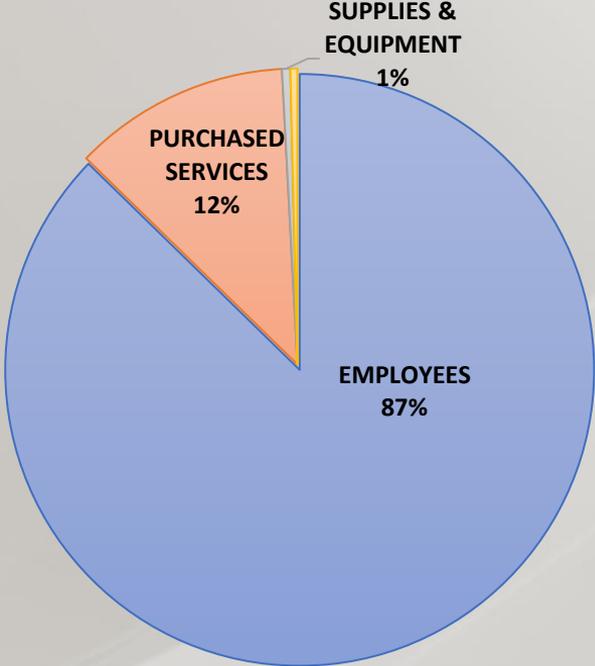
<b>SPECIAL PROJECTS FUND</b>	<b>Audited 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</b>
Beginning Fund Balance	45,623.56	50,632.31	261,306.94
<b>Ending Fund Balance</b>	50,632.31	261,306.94	27,716.94
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>5,779,393.60</b>	<b>6,139,397.63</b>	<b>6,711,111.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>5,774,384.85</b>	<b>5,928,723.00</b>	<b>6,944,701.00</b>

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# Fund 20 – Special Projects Funds Expense



# Fund 30 – Debt Service Funds

<b>DEBT SERVICE FUND</b>	<b>Audited 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</b>
Beginning Fund Balance	287,791.57	1,058,757.90	1,020,290.81
<b>Ending Fund Balance</b>	1,058,757.90	1,020,290.81	969,540.81
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>63,475,035.84</b>	<b>3,643,932.91</b>	<b>4,018,400.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>62,704,069.51</b>	<b>3,682,400.00</b>	<b>4,069,150.00</b>

**Note: Debt was refinanced in 2019-20**



# Fund 40 – Capital Projects Funds

<b>CAPITAL PROJECTS FUND</b>	<b>Audited 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</b>
Beginning Fund Balance	59,160,693.15	45,257,418.58	4,805,822.58
<b>Ending Fund Balance</b>	<b>45,257,418.58</b>	<b>4,805,822.58</b>	<b>498,000.58</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,048,318.02</b>	<b>536,063.00</b>	<b>0.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>14,951,592.59</b>	<b>40,987,659.00</b>	<b>4,307,822.00</b>

- Use of proceeds from \$59.9 million building referendum
- Long Term Capital Improvement Trust Fund

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# Fund 50 – Food Service Fund

<b>FOOD SERVICE FUND</b>	<b>Audited 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</b>
Beginning Fund Balance	83,924.52	1,698.82	3,397.64
<b>Ending Fund Balance</b>	<b>1,698.82</b>	<b>3,397.64</b>	<b>3,397.64</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>933,760.44</b>	<b>967,103.54</b>	<b>1,171,654.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,015,986.14</b>	<b>965,404.72</b>	<b>1,171,654.00</b>

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# Fund 80 – Community Service Fund

<b>COMMUNITY SERVICE FUND</b>	<b>Audited 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</b>
Beginning Fund Balance	74,185.61	87,669.29	92,749.30
<b>Ending Fund Balance</b>	<b>87,669.29</b>	<b>92,749.30</b>	<b>79,835.30</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>271,384.26</b>	<b>342,552.79</b>	<b>360,600.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>257,900.58</b>	<b>337,472.78</b>	<b>373,514.00</b>

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# Fund 90 – Cooperative Programs Fund

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND</b>	<b>Audited 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</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>258,904.93</b>	<b>279,743.00</b>	<b>0.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>258,904.93</b>	<b>279,743.00</b>	<b>0.00</b>

Used to account and report transactions of the district's alternative education cooperative program – MECAS. The program will continue next year in Fund 10.



# All Funds Expenditure Total

ALL FUNDS	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
<b>GROSS TOTAL EXPENDITURES -- ALL FUNDS</b>	127,460,013.90	99,278,397.50	61,705,881.00
Interfund Transfers (Source 100) - ALL FUNDS	4,239,251.35	4,437,777.00	4,338,337.00
Refinancing Expenditures (FUND 30)                      less	60,288,913.55	0.00	0.00
Capital Projects Fund (FUND 40)                      less	14,951,592.59	40,987,659.00	4,307,822.00
<b>NET TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>47,980,256.41</b>	<b>53,852,961.50</b>	<b>53,059,722.00</b>
<b>PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR</b>	-3.35%	12.24%	-1.47%



# Tax Levy by Fund

<b>PROPOSED PROPERTY TAX LEVY</b>			
<b>FUND</b>	<b>Audited 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</b>
General Fund	15,269,430.00	15,554,054.00	14,683,741.00
Referendum Debt Service Fund	2,903,081.00	3,643,275.00	4,018,400.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	237,057.00	300,000.00	300,000.00
<b>TOTAL SCHOOL LEVY</b>	<b>18,409,568.00</b>	<b>19,497,329.00</b>	<b>19,002,141.00</b>
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR</b>	25.61%	5.91%	-2.54%

# BUDGET HEARING

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# ANNUAL MEETING AGENDA

## 2. NEW BUSINESS

- A. District Overview – Rich Dahman, Superintendent and Susan Probst, Director of Student Services
- B. District Financial Report – Carey Bradley, Director of Business Services
- C. Budget Presentation and Hearing – Carey Bradley, Director of Business Services
- D. Levy a School Tax for the Ensuing Year
- E. Fix Compensation of the Board Members and Authorize Expenses (Present Compensation: President \$2,500/All others \$2,000)
- F. Allow the Board of Education to Establish the Date and Time for the 2022 Annual Meeting per §20.08, Wis. Stats.



# Tax Levy Fall 2021

Suggested motion:

**I move that the district levy a tax of \$14,683,741 for current operations, \$4,018,400 for referendum approved debt, and \$300,000 for community services; for a total All Fund Tax Levy of \$19,002,141.**



# Fix Compensation of the Board Members and Authorize Expenses

Suggested motion with current rates:

**I move to set compensation for Board members at \$2,000 and the Board president at \$2,500 per year and to authorize the payment of actual and necessary expenses incurred by Board of Education members while traveling in the performance of duties.**

# Establish the Date and Time for 2022 Annual Meeting

Suggested motion:

**I move to allow the Board of Education to establish the date and time for the 2022 Annual Meeting as provided under Section 120.08, Wis. Stats.**

# ANNUAL MEETING AGENDA

## 3. ADJOURNMENT

Make a motion to adjourn the meeting