



**School District of Milton**

*Opportunity · Achievement  
Community*

*Community*

*Opportunity · Achievement*

*SCHOOL DISTRICT OF MILTON*



# ANNUAL MEETING

September 24, 2018



#miltoninnovation



# Board of Education

- Tom Westrick, President
- Don Vruwink, Vice President
- Karen Hall, Clerk
- Mike Pierce, Treasurer
- Brian Kvapil
- Joe Martin
- Diamond McKenna



# Purpose of Annual Meeting



The annual school district meeting plays a special role in the governance of 372 of Wisconsin's 421 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. (2018) *The Annual School District Meeting For Common and Union High School Districts*

# Monday, September 24, 2018

NORTHSIDE INTERMEDIATE SCHOOL

6:30 P.M.

## 1. MEETING OPENING

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

## 2. NEW BUSINESS

- A. Financial Report / Budget Presentation and Hearing - District Administration
- B. Levy a School Tax for the Ensuing Year
- C. Fix Salaries of Board Members and Authorize Expenses - (Present Salaries are \$2,000)
- D. Allow Board of Education to Establish the Date and Time for the 2019 Annual Meeting as Provided under Section 120.08, Wis. Stats.

## 3. ENTERTAIN ANY OTHER NEW BUSINESS

## 4. ADJOURNMENT

- A. Adjourn Meeting

If you require special accommodations to fully participate, please notify our office by phone (608) 868-9200, Ext. 1810, or in writing, 24 hours prior to the meeting time.



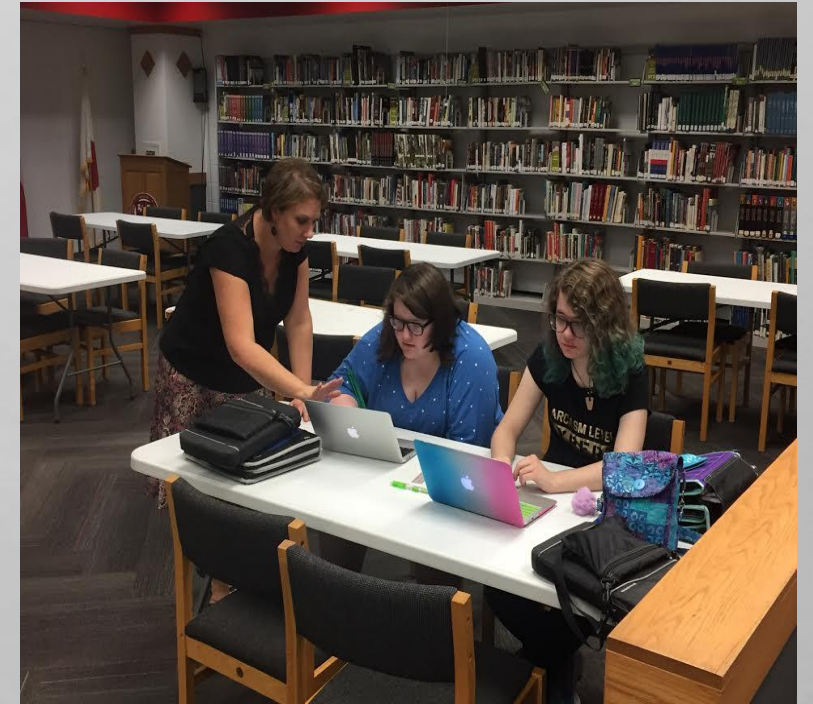
# Strategic Plan

<b>Our Vision</b>				
We believe in Opportunities, Achievement, and Community for All				
<b>Our Mission</b>				
The School District of Milton, in partnership with the community, prepares our students for achievement and lifetime readiness by providing opportunities for all.				
<b>Strategic Objectives</b>				
<b>Teaching and Learning</b>	<b>Relationships, Climate, and Culture</b>	<b>High Quality Staff</b>	<b>Community Engagement</b>	<b>Facilities and Services</b>
<b>Our Goals</b>				
We will empower all students to maximize their educational experiences with the knowledge, skills, and habits to ensure learning and growing at high levels.	We will promote a healthy culture that fosters a safe and caring learning environment for all.	We will retain, develop, and recruit diverse and highly effective staff.	We will engage all stakeholders and nurture partnerships to strengthen our community.	We will improve our facilities, services and programming to best prepare our students and meet the needs of our community.
<b>Our Measures</b>				
<ul style="list-style-type: none"> <li>WI Forward /ACT/ACT Aspire</li> <li>Universal Screener &amp; STAR Assessments (attainment &amp; growth targets)</li> <li>At-Risk Report</li> </ul>	<ul style="list-style-type: none"> <li>Connectedness Survey (student and staff)</li> <li>Student and Staff Attendance (Out-of-School-Suspension / expulsion included in this report out)</li> <li>Youth Risk Behavior Survey Data</li> </ul>	<ul style="list-style-type: none"> <li>Number of staff in leadership positions or committee work</li> <li>Years of service in Milton</li> <li>Teacher Professional Development and compensation system data</li> <li>Job posting and recruitment data</li> </ul>	<ul style="list-style-type: none"> <li>Parent/guardian and student participation in school events such as parent/guardian teacher conferences, co-curricular events, activities (rate/demographics)</li> <li>Family Surveys</li> <li>Community partnerships data (Annual document by admin)</li> </ul>	<ul style="list-style-type: none"> <li>Annual Report</li> <li>Capital Maintenance and Improvement Plan</li> <li>School Safety Checklist</li> <li>Facility Use Reports</li> </ul>



# Curriculum and Instruction

- Build and Work on Instructional Philosophy and Delivery Model - Theme of Innovation
- Design School and Department Scorecards for Creating Data-based Goals/Decisions
- Grades K-6 Reboot of Lucy Calkins Units of Study in Writing
- Redesign of New Teacher Mentor Program
  - Partnership with *Leaderally* for New Teacher Hybrid Professional Development.
- Redesign of C&I Webpage and Internal Communication Pages
- Grades K-12 Science Scope and Sequence, with Start of K-12 Vertical Alignment
- Updates to Instructional Coaching Model
- Updates to PRISM and EL Plans
- Development of Building-based Instructional Teams
- Development of C&I Restructuring Plan to Meet Instructional Goals, Increase Student Achievement, Create More Opportunities, and Provide More Support to Building Initiatives



# Student Services

- Mental Health Grants and Universal Connectedness Survey
- McKinney Vento Self-Assessment
- Nursing
- PBIS
- Universal Supports
- Early Learning Project



# Special Education

- Specially Designed Instruction
- Co-teaching
- Common Core State Standards, College and Career Standards, Social and Emotional Learning Standards
- Assistive Technology





# Grades Preschool - 3

**Opportunity:** Increased family engagement through a wide variety of that included bingo nights, tech fairs, carnivals and literacy nights and cultural fairs.

**Achievement:** Focused on academic achievement, as evidenced by all four elementary schools significantly exceeding expectations on DPI State Report Card.

**Community:** Emphasized character building throughout curricular and co-curricular activities that included an emphasis on kindness and their school's annual PBIS objectives.



# Grades 4-6



**Opportunity:** Introduced a new “Lunch Chat” program that brought high school students to the school to present their talents, and also a student-written newsletter called “The Northside News”.

**Achievement:** A curricular focus on grade level wings and teaching pairs to improve communication and collaboration among students and staff.

**Community:** Proudly launched a new program called “Northside Connect”, in which volunteer staff members mentored Northside students helping with their social, emotional, and academic development.

# Grades 7-8



**Opportunity:** Expanded extra curricular and co-curricular activities with STEM Club, Chess Club and a record number of students participating in the Unity Team.

**Achievement:** 11% increase in the number of students scoring proficient or advanced on the 8<sup>th</sup> grade math WI Forward exam and increased the number of 7<sup>th</sup> grade students scoring at or above benchmark in STAR Reading.

**Community:** SDM Connectedness Survey shows 98% of MMS students report that they feel as though they have friends at school. Hosted several community engagement events with the MMS parents' group including REC Nights, dances, and a promotional ceremony.



# Grades 9-12

**Opportunity:** Recognized by DWD and DPI for successful School-to-Career programming initiatives.

**Achievement:** Focused instruction and preparation for ACT and Advanced Placement Testing led to improved ACT scores in 2018.

**Community:** Engaged community members and seniors with first year of Academic and Career Plan (ACP) presentations for more than 270 graduating seniors.



# Communications & School Safety



Completed the implementation of the ALICE response protocol, training over 4,000 students and staff in an options-based response plan.

Worked with technology, building and grounds, and business office staff to introduce a district-wide school safety communications radio network.

Presented Crisis Communications Plan at ISTE in Chicago and Baycom Technology Conference.

Implemented the use of *Siteimprove* to begin website ADA compliance.

# Building & Grounds

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## West Elementary:

- Parking lot and traffic flow project
- Replace clock, bell, and PA system

## Consolidated Elementary:

- Repaint interior of building and replace classroom blinds

## Northside Intermediate:

- Replace concrete at main entry
- Upgrade to secure entry sequence



# Building & Grounds



## Middle School:

- DDC control upgrade
- Upgrade to secure entry sequence
- Replace clock, bell, and PA system

## High School:

- Replace flooring and repaint cafeteria
- Renovate Special Ed restrooms and classrooms - ADA
- Resurface track and relocate field events



DISTRICT:	Milton	3812
DATA AS OF 8/13/2018, 8:15 AM MEVV 8-21-2018		
Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 17-18 Revenue Limit		
2017-18 General Aid Certification (17-18 Line 12A, src 621)	+	21,256,953
2017-18 Computer Aid Received (17-18 Line 17, Src 691)	+	19,345
2017-18 Hi Pov Aid (17-18 Line 12B, Src 628)	+	0
2017-18 Fnd 10 Levy Cert (17-18 Line 18, Levy 10 Src 211)	+	13,806,905
2017-18 Fnd 38 Levy Cert (17-18 Line 14B, Levy 38 Src 211)	+	0
2017-18 Fnd 41 Levy Cert (17-18 Line 14C, Levy 41 Src 211)	+	0
2017-18 Aid Penalty for Over Levy (17-18 FINAL Rev Limit Wkst)	-	0
2017-18 Total Levy for All Levied Non-Recurring Exemptions*	-	2,530,644
<b>*NET 2018-19 Base Revenue Built from 17-18 Data (Line 1)</b>	=	<b>32,552,559</b>

\*For 2017-18 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, Private School Special Needs Voucher Aid Deduction)

**September & Summer FTE Membership Averages**

Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.  
**Line 2: Base Avg:((15+.4ss)+(16+.4ss)+(17+.4ss)) / 3 =** **3,497**

	2015	2016	2017
Summer fte:	88	93	79
% (40,40,40)	35	37	32
Sept fte:	3,432	3,475	3,479
Special Needs Vouchers	0	0	0
<b>Total fte</b>	<b>3,467</b>	<b>3,512</b>	<b>3,511</b>

**Line 6: Curr Avg:((16+.4ss)+(17+.4ss)+(18+.4ss)) / 3 =** **3,518**

	2016	2017	2018
Summer fte:	93	79	79
% (40,40,40)	37	32	32
Sept fte:	3,475	3,479	3,500
Special Needs Vouchers	0	0	0.00
<b>Total fte</b>	<b>3,512</b>	<b>3,511</b>	<b>3,532</b>

"Current Average" for use in 18-19  
 Per-Pupil Aid calc (does not include Special Needs Voucher children).  
 Average without SNSP:  
**3,518**

**Line 10B: Declining Enrollment Exemption =**  
 Average FTE Loss (Line 2 - Line 6, if > 0)  
 X 1.00 =  
**X (Line 5, Maximum 2018-2019 Revenue per Memb) =**  
**Non-Recurring Exemption Amount:**

Fall 2018 Property Values (actuals have been loaded below)  
 2018 TIF-Out Tax Apportionment Equalized Valuation **1,801,303,022**

State Aid for Exempt Computers (Source 691) is included on Line 12C. It is no longer found on Line 17 as in previous year's Revenue Limit Worksheets.  
 Line 17 has been removed due to the change with State Aid for Exempt Computers.  
 Line 18 has been removed due to the change with State Aid for Exempt Computers, the **Fund 10 Levy** is now **Line 14A**.

**2018-2019 Revenue Limit Worksheet**

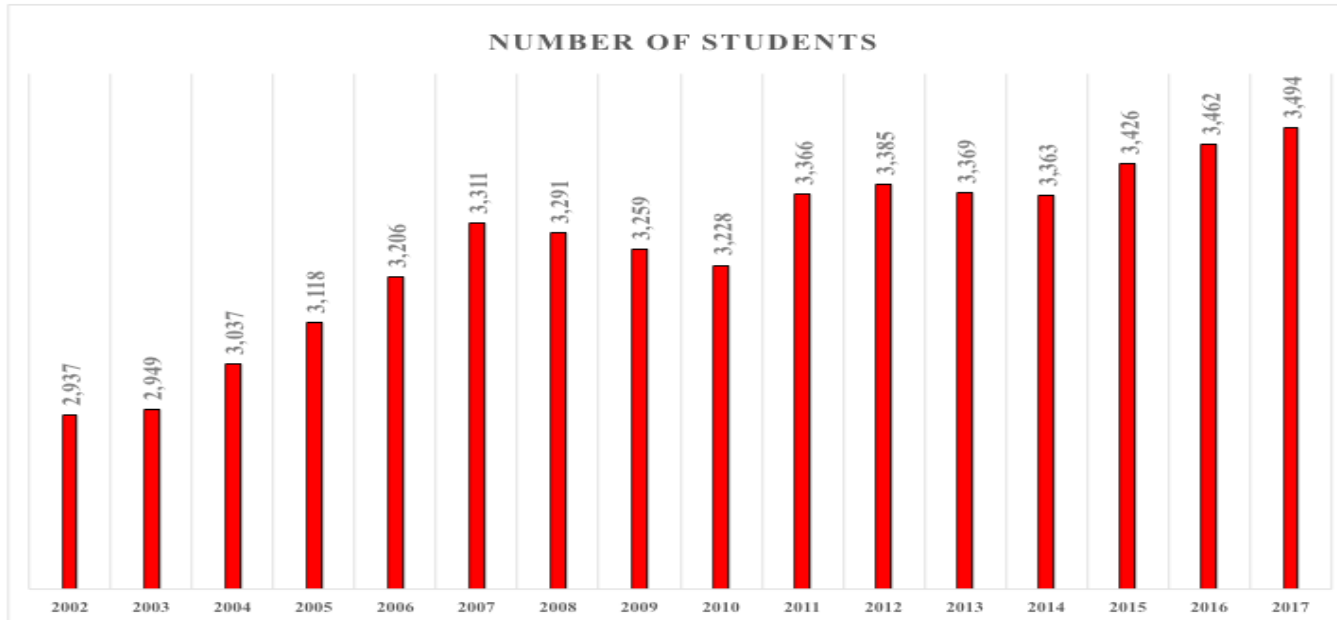
1. 2017-18 Base Revenue (Funds 10, 38, 41)	(from left)	32,552,559
2. Base Sept Membership Avg (2015+.4ss, 2016+.4ss, 2017+.4ss)/3	(from left)	3,497
3. 2017-18 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	9,308.71
4. 2018-19 Per Member Change (A+B+C)		91.29
A. Allowed Per-Member Change	0.00	
B. Low Rev Incr (Enter DPI Adjustment)	91.29	
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)	0.00	
5. 2018-19 Maximum Revenue / Member (Ln 3 + Ln 4)		9,400.00
6. Current Membership Avg (2016+.4ss, 2017+.4ss, 2018+.4ss)/3	(from left)	3,518
7. 2018-19 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	33,069,200
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	33,069,200	
B. Hold Harmless Non-Recurring Exemption	0	
8. Total 2018-19 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 (2016-17 to 2017-18)	0	
E. Recurring Referenda to Exceed (If 2018-19 is first year)	0	
9. 2018-19 Limit with Recurring Exemptions (Ln 7 + Ln 8)		33,069,200
10. Total 2018-19 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		2,500,000
A. Non-Recurring Referenda to Exceed 2018-19 Limit	2,500,000	
B. Declining Enrollment Exemption for 2018-19 (from left)	0	
C. Energy Efficiency Net Exemption for 2018-19 (see pg 4 for details)	0	
D. Adjustment for Refunded or Rescinded Taxes, 2018-19	0	
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. WPCP and RPCP Private School Voucher Aid Deduction	0	
I. SNSP Private School Voucher Aid Deduction	0	
11. 2018-19 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		35,569,200
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		21,161,978
A. 2018-19 July 1 Aid Estimate → <b>Cell is locked.</b>	21,161,978	
B. State Aid to High Poverty Districts (not all districts)	0	
C. State Aid for Exempt Computers (Source 691)	0	
D. State Aid for Exempt Personal Property (Source 691)	0	
<b>REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE DISTRICT LEVY.</b>		
13. Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 Levies)		14,407,222
14. Total Limited Revenue To Be Used (A+B+C)	Not > line 13	14,407,222
<b>Entries Required Below: Enter amnts needed by purpose and fund:</b>		
A. Gen Operations: Fnd 10 Src 211	14,407,222	(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)		324,812
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	71,300	
B. Community Services (Fund 80 Src 211)	253,404	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	108	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16. Total Fall, 2018 <b>ESTIMATED</b> All Fund Tax Levy (14A + 14B + 14C + 15)		14,732,034
Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.00817854



# Enrollment History

SCHOOL DISTRICT OF MILTON

NUMBER OF STUDENTS

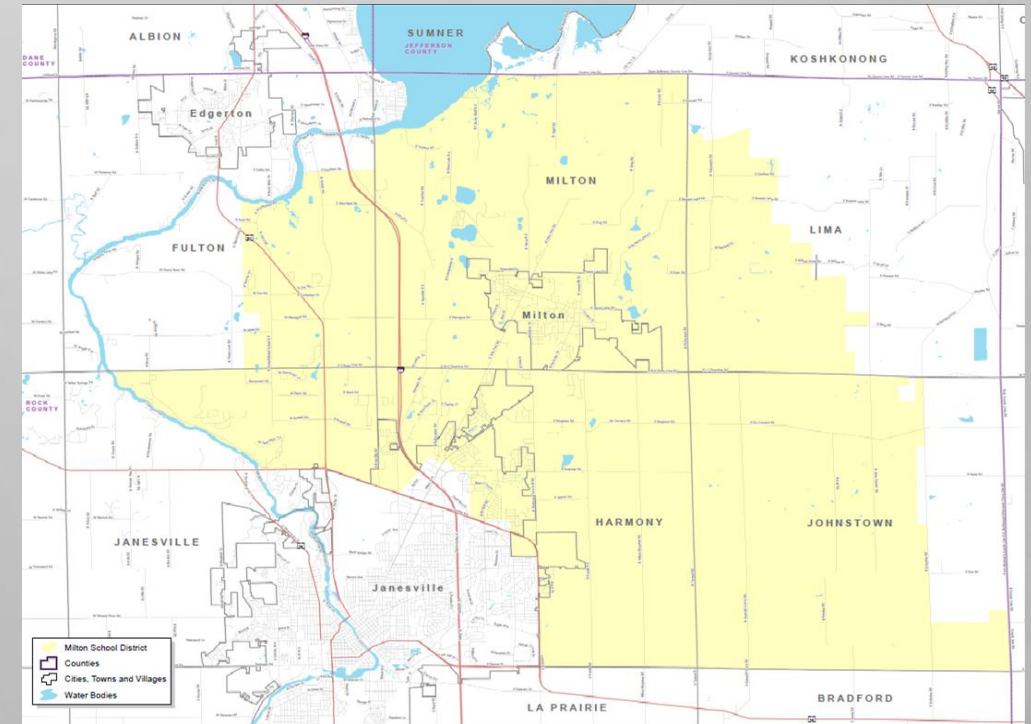


Physical count of students in all buildings – compiled from annual September pupil counts



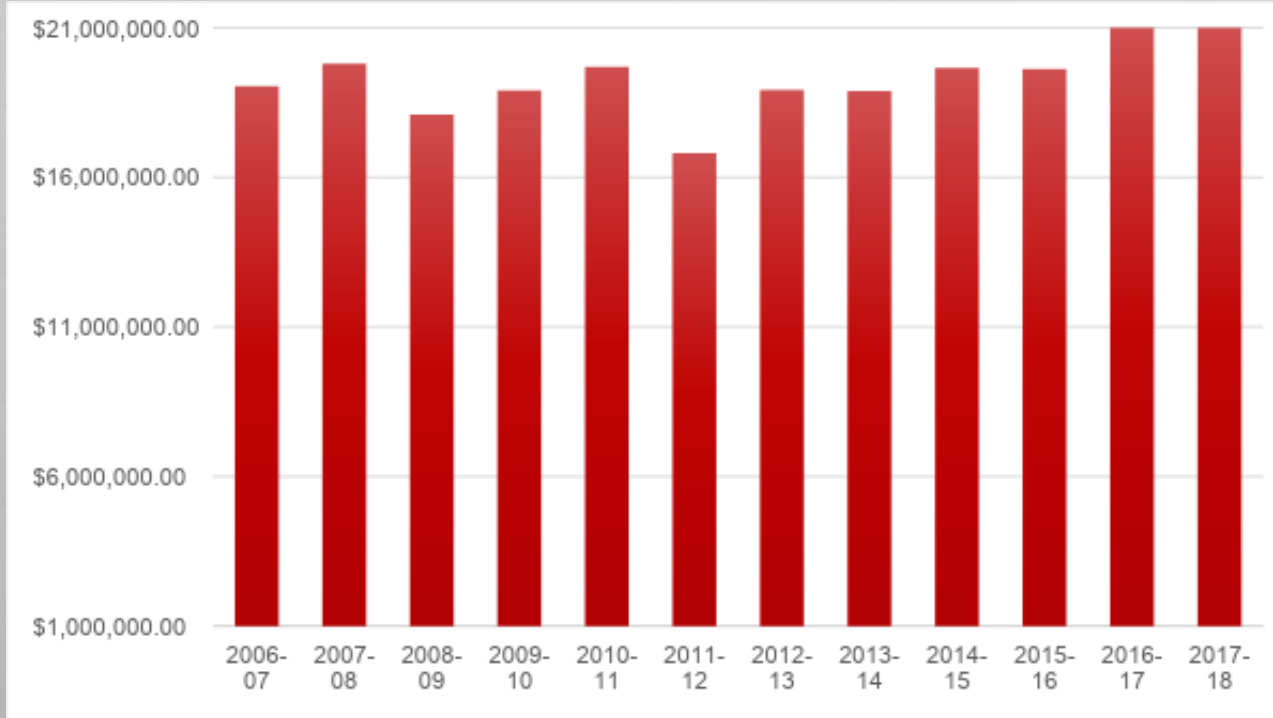
# Distribution of Property Value

MUNICIPALITY	2017 (TIDOUT) VALUATION	PERCENT OF TOTAL
JANESVILLE-CITY	\$ 586,646,309	33.38%
MILTON-CITY	\$ 334,588,000	19.04%
HARMONY-TOWNSHIP	\$ 247,415,421	14.08%
MILTON-TOWNSHIP	\$ 236,316,502	13.45%
JANESVILLE-TOWNSHIP	\$ 167,023,890	9.50%
FULTON-TOWNSHIP	\$ 76,247,094	4.34%
JOHNSTOWN-TOWNSHIP	\$ 61,217,767	3.48%
LIMA-TOWNSHIP	\$ 24,767,564	1.41%
KOSHKONONG-TOWNSHIP	\$ 23,146,255	1.32%
TOTAL TIDOUT PROPERTY VALUATION	\$ 1,757,368,802	100.00%



# Equalization Aid

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



# Fund 10: General Fund

GENERAL FUND	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
Beginning Fund Balance	\$ 7,414,147.44	\$ 7,123,345.55	\$ 7,198,677.62
Ending Fund Balance	\$ 7,123,345.55	\$ 7,198,677.62	\$ 7,198,677.62
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Transfers-In (Source 100)	\$ -	\$ -	\$ -
Local Sources (Source 200)	\$ 15,043,760.85	\$ 14,580,272.84	\$ 15,108,825.00
Inter-district Payments (Source 300 + 400)	\$ 1,825,141.84	\$ 2,071,882.65	\$ 2,292,791.00
Intermediate Sources (Source 500)	\$ 4,075.80	\$ 4,481.66	\$ 4,706.00
State Sources (Source 600)	\$ 21,397,219.03	\$ 23,119,269.25	\$ 23,920,398.00
Federal Sources (Source 700)	\$ 435,150.69	\$ 517,025.20	\$ 531,596.00
All Other Sources (Source 800 + 900)	\$ 825,382.82	\$ 64,609.09	\$ 61,200.00
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$ 39,530,731.03</b>	<b>\$ 40,357,540.69</b>	<b>\$ 41,919,516.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100 000)	\$ 18,911,521.39	\$ 19,649,697.56	\$ 19,561,552.00
Support Services (Function 200 000)	\$ 14,506,146.83	\$ 13,989,900.44	\$ 14,820,621.00
Non-Program Transactions (Function 400 000)	\$ 6,403,864.70	\$ 6,642,610.62	\$ 7,537,343.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 39,821,532.92</b>	<b>\$ 40,282,208.62</b>	<b>\$ 41,919,516.00</b>



Land

# Funds 21 & 27: Special Projects

<b>SPECIAL PROJECTS FUND</b>	<b>Audited 2016-17</b>	<b>Unaudited 2017-18</b>	<b>Budget 2018-19</b>
Beginning Fund Balance	\$ 36,375.54	\$ 38,865.64	\$ 42,116.24
Ending Fund Balance	\$ 38,865.64	\$ 42,116.24	\$ 42,616.24
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$ 5,395,474.74</b>	<b>\$ 5,761,732.70</b>	<b>\$ 6,146,509.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 5,392,984.64</b>	<b>\$ 5,758,482.10</b>	<b>\$ 6,146,009.00</b>



# Funds 38 & 39: Debt Service Funds



DEBT SERVICE FUND	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
Beginning Fund Balance	\$ 51,789.98	\$ 49,709.99	\$ 49,367.56
Ending Fund Balance	\$ 49,709.99	\$ 49,367.56	\$ 0.56
REVENUES & OTHER FINANCING SOURCES	\$ 567,940.01	\$ 384,397.57	\$ 71,953.00
EXPENDITURES & OTHER FINANCING USES	\$ 570,020.00	\$ 384,740.00	\$ 121,320.00

**Note:** The School District of Milton will be debt free in March of 2019

# Fund 50: Food Service Fund

<b>FOOD SERVICE FUND</b>	<b>Audited 2016-17</b>	<b>Unaudited 2017-18</b>	<b>Budget 2018-19</b>
Beginning Fund Balance	\$ 80,026.37	\$ 98,773.90	\$ 126,359.59
Ending Fund Balance	\$ 98,773.90	\$ 126,359.59	\$ 122,909.59
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$ 1,089,048.55</b>	<b>\$ 1,074,033.98</b>	<b>\$ 1,114,750.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 1,070,301.02</b>	<b>\$ 1,046,448.29</b>	<b>\$ 1,118,200.00</b>

21.9% of students were eligible for free/reduced meals in 2017-18

Breakfasts Served: 23,327  
Lunches Served: 223,636  
**Total Meals Served: 246,963**



# Fund 73: Employee Benefits Trust

<b>EMPLOYEE BENEFIT TRUST FUND</b>	<b>Audited 2016-17</b>	<b>Unaudited 2017-18</b>	<b>Budget 2018-19</b>
Beginning Fund Balance	\$ 2,089,069.45	\$ 2,076,564.25	\$ 2,484,293.16
Ending Fund Balance	\$ 2,076,564.25	\$ 2,484,293.16	\$ 2,704,295.16
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$ 1,127,940.30</b>	<b>\$ 1,085,280.14</b>	<b>\$ 931,190.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 1,140,445.50</b>	<b>\$ 677,551.23</b>	<b>\$ 711,188.00</b>





# Fund 80: Community Services Fund Narrative

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. Collected fees for the programs are receipted back to Fund 80. Lifeguard costs are housed within Fund 80 for swimming lessons, Milton Marlins' swim program, open swim, and pool parties; with program fees receipted back to Fund 80. 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, YMCA of Northern Rock County, and the Milton House in Fund 80. In addition to the funds received from program fees, the tax levy supports the costs of Fund 80.



# Fund 80: Community Services Fund

<b>COMMUNITY SERVICE FUND</b>	<b>Audited 2016-17</b>	<b>Unaudited 2017-18</b>	<b>Budget 2018-19</b>
Beginning Fund Balance	\$ 98,861.74	\$ 75,894.97	\$ 69,064.83
Ending Fund Balance	\$ 75,894.97	\$ 69,064.83	\$ 69,064.83
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$ 259,169.94</b>	<b>\$ 632,164.79</b>	<b>\$ 334,829.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 282,136.71</b>	<b>\$ 638,994.93</b>	<b>\$ 334,829.00</b>



# Fund 99: Cooperative Program Fund

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND</b>	<b>Audited 2016-17</b>	<b>Unaudited 2017-18</b>	<b>Budget 2018-19</b>
Beginning Fund Balance	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$ 263,507.71</b>	<b>\$ 247,672.54</b>	<b>\$ 267,591.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 263,507.71</b>	<b>\$ 247,672.54</b>	<b>\$ 267,591.00</b>



# 2018-19 Proposed Budget Summary



Total Expenditures and Other Financing Uses			
ALL FUNDS	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
GROSS TOTAL EXPENDITURES -- ALL FUNDS	\$ 48,540,928.50	\$ 49,036,097.71	\$ 50,618,653.00
Interfund Transfers (Source 100) - ALL FUNDS	\$ 3,701,231.46	\$ 3,929,618.39	\$ 4,140,421.00
Refinancing Expenditures (FUND 30)	\$ -	\$ -	\$ -
NET TOTAL EXPENDITURES -- ALL FUNDS	\$ 44,839,697.04	\$ 45,106,479.32	\$ 46,478,232.00
PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		0.59%	3.04%

# 2018-19 Proposed Tax Levy

PROPOSED PROPERTY TAX LEVY	Column1	Column2	Column3
FUND	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
General Fund	\$ 14,367,225.00	\$ 13,838,267.00	\$ 14,407,330.00
Referendum Debt Service Fund	\$ 396,105.00	\$ 383,030.00	\$ 71,300.00
Non-Referendum Debt Service Fund	\$ 171,275.00	\$ -	\$ -
Capital Expansion Fund	\$ -	\$ -	\$ -
Community Service Fund	\$ 179,254.00	\$ 553,589.00	\$ 253,404.00
<b>TOTAL SCHOOL LEVY</b>	<b>\$ 15,113,859.00</b>	<b>\$ 14,774,886.00</b>	<b>\$ 14,732,034.00</b>
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR</b>		<b>-2.24%</b>	<b>-0.29%</b>



# Improvements for 2018-19

DISCONTINUED PROGRAMS	FINANCIAL IMPACT		
1.0 (2017-18 one year only) Interpreter Adjustment to Curriculum & Ins. (2017-18 large adoptions)			(\$61,960.82)
			(\$67,000.00)
NEW PROGRAMS	FINANCIAL IMPACT		
Dept. of Justice School Safety Grant (revenue & expenses)			\$139,910.00
Personal Electronic Computing Device Grant (new 5-year revenue source-State of WI)			\$33,250.00
Increased bus routes (no PM transfer at NIS & 4K changes)			\$157,110.00
Increase to Capital Maintenance Budget (over \$450,000 base allocation)			\$581,040.00
2 FTYE Special Education Aides (not in 2017-18 Budget)			\$58,235.56
.06 FTE increase in elementary art (Teacher)			\$3,096.12
.16 FTE increase in music (Aide)			\$4,779.21
New 1.0 FTE K-3 Math Coach			\$87,186.00
New 1.0 FTE Middle School Math Teacher/Interventionist			\$74,104.05
New 1.0 FTE School Social Worker			\$84,031.59
New part time (16 hrs/week) Custodian			\$7,719.79
New 1.0 FTE Building & Grounds Admin. Assistant			\$58,997.07
New (prorated at 61% FTE for 2018-19) Communications Coordinator			\$41,431.41
New .5 FTE position Food Service			\$7,679.75



# Tax Levy Explanation

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

1. Amount of operational dollars needed-General Fund , Capital Projects, Community Service levies
2. Amount of debt service tax dollars needed-Debt Service Fund levy
3. Equalized value of property in the school district
4. 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 third Friday count) and the Department of Public Instruction (DPI) has certified the district's state equalization aid amount for 2018-19, based upon audited shared cost for 2017-2018.

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 (\$1,801,303,022 for the 2018-19 fiscal mill rate estimate reflecting 2.5% 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 \$14,732,034 to fund the 2018-19 budget. To determine the rate per thousand, the district divides \$ 14,732,034 by the estimated equalized value of the district, \$1,801,303,022. This produces a projected mill (tax) rate of \$8.18. Since the district does not receive the official (certified) equalized valuation until October 2018, the property taxpayer in the School District of Milton may realize a change in the estimated 2018-19 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, 2018. 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 September third Friday student count used for the Revenue Limit was September 21, 2018. The official student count is currently being finalized. The Department of Revenue certifies the fall property valuations on or about October 1, 2018. The Department of Public Instruction certifies the 2018-2019 Equalized State Aid on October 15, 2018. By WI Statute, final adjustments can not be made by the Board of Education until November 1, 2018.

## **TAX LEVY RECOMMENDATION:**

**The District levy a tax of \$14,407,222 for current school operations, \$108 for prior year levy chargebacks, \$71,300 for referendum debt, and 253,404 for Community Services, for a total All Fund Tax Levy of \$14,732,034.**