

SCHOOL DISTRICT OF SOUTH MILWAUKEE
South Milwaukee, Wisconsin

ANNUAL MEETING PACKET

September 17, 2025

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SCHOOL DISTRICT OF SOUTH MILWAUKEE

901 15th Avenue, South Milwaukee, WI 53172

Sophia Williams
Board President

Dear Resident,

Thank you for attending this year's Annual Meeting. Your interest in our district is essential to ensuring that our district thrives, and we greatly appreciate your support.

This year's budget includes \$2.0 million from the 5 year non-recurring referendum that was approved by the community in April 2024. The referendum is designed to address recruiting and retaining staff, adding school safety measures and additional technology, and our new elementary STEM program.

Last year we used those funds to provide a higher than inflation raise for all staff members, with even higher raises for teachers in the first five years of the profession. The 25-26 budget continues that work - and yet again provides higher than inflation raises for staff - and market adjustments for our Operations staff and coaches and cocurricular advisors. As we make attempts to retain our employees, we have also continued to strive to ensure that our students receive the gold standard of safety. Last year the district approved a \$300,000 project to update our security camera system; and we were able to work with the city to build a new crosswalk across Rawson Avenue. As we look to 25-26, our new Safety Manager is hard at work reviewing various safety initiatives throughout the district, and we look forward to continuing our work on updating our district doors and key system in order to best ensure our students and community are safe. The technology department received additional funds for technology replacement throughout the district. Last year we were also able to hire 3 additional staff members in order to integrate STEM education into the day to day curriculum of our elementary schools, and we look forward to seeing their continued work in the 25-26 school year.

Thanks to the support of our community, our district can look forward to a balanced budget, and the bright future of continuously leveraging every resource available in order to remove barriers so that every student may feel accepted and learn without exception.

Thank you for taking the time to attend this meeting and view the preliminary budget presentation. Our children are our future - and your involvement helps us ensure that their needs are met.

On behalf of the students of South Milwaukee, thank you

Sophia Williams

Sophia Williams
President, School District of South Milwaukee Board of Education

Annual Meeting Agenda

School District of South Milwaukee
901 15th Ave, South Milwaukee, Wisconsin
School District Office, Board Room

9/17/2025 – 6:30 PM

1. Call to Order and Review of Ground Rules – President of Board
2. Election of the Chairperson
3. Approval of the Annual Meeting Agenda
4. Budget Introduction – Director of Business Services
5. Presentation of the Treasurer's report – Board Treasurer
6. Presentation of Budget / Budget Hearing – Director of Business Services
7. Public Comment on the Proposed Budget
8. Resolution A – Tax Levy Adoption
9. Resolution B – 2026 Annual Meeting Date Approval
10. Annual Meeting 2024 Minutes Approval
11. Adjournment

Annual Meeting Ground Rules

1. Procedure for Addressing the Chairperson
 - a. Each Speaker shall rise, proceed to the nearest microphone, and wait to be recognized by the chairperson.
 - b. The speaker will state their name and address before addressing the chairperson
2. Discussion Procedures:
 - a. There is no time limit on the part of any person participating in any of the discussions. However, it is requested that each person be brief in order to give others an opportunity to speak.
 - b. Anyone may speak more than once on the same subject
 - c. Discussions will be directed, limited, and allowed at the Chairperson's discretion.
3. Qualifications of voters (Section 6.02, WI. Stats.)
 - a. Each person voting at the Annual Meeting must be:
 - i. A citizen of the United States, 18 years of age or older; and
 - ii. A resident of the District for at least ten days before this meeting
 - iii. If a person is challenged as to his qualifications to vote, the Chairperson shall state the above qualifications necessary to vote for the challenged person. If the challenged person declares he is eligible to vote and the challenge is not withdrawn, the Chairperson shall administer the following oath and affirmation to the challenged person:

"You do solemnly swear (or affirm) that you are an actual resident of this School District and that you are qualified according to law to vote in this matter"

A person taking such oath or affirmation shall be permitted to vote, but if he refuses to take such oath or affirmation, he may not vote. (Section 120.08(5) WI. Stats.)
4. Voting Procedure
 - a. All voting shall be by STANDING or RAISING OF HANDS. Ballots have been prepared should a motion for a paper ballot be approved. Motions for a paper ballot must be made for each resolution and should immediately follow the motion on the resolution. The motion for use of paper ballots is not debatable.
5. Procedure for the election of a Chairperson for the annual meeting:
 - a. The School Board president shall call for nominations from the floor three times; whereupon the president shall ask for a motion and a second that the nominations be closed, whereupon there must be a two-thirds majority vote to close the nominations. The vote shall then be taken and recorded, if more than one person is nominated.
 - b. The newly elected Chairperson shall then assume his/her duties for the Annual Meeting.
6. Power of the Annual Meeting: as per WI Statute 120.10:
 - a. Elect a Chairperson of the meeting.
 - b. Adjournment from time to time.
 - c. Vote annual salaries for School Board Members.
 - d. Authorize the payment of expenses of School Board Members.
 - e. Designate sites for school district buildings.
 - f. Tax for sites, buildings and maintenance.
 - g. Tax for transportation vehicles.
 - h. Tax for operations.
 - i. Tax for debts.
 - j. Vote to create a sinking fund.
 - k. Tax for recreation authority.
 - l. Authorize the sale of property.
 - m. Fix the number of school days.
 - n. Direct and provide for legal proceedings.
 - o. Authorize the furnishings of textbooks.
 - p. Direct the School Board to furnish school lunches.
 - q. Authorize the employment of nurses.
 - r. Authorize the board to make agreements with school building corporations.
 - s. Consolidate high schools in union high school districts.

BUDGET PUBLICATION, 2025-26
Required Published Budget Summary Format

Notice is hereby given to the qualified electors of the School District of South Milwaukee that the budget hearing will be held at the District Office, 901 15th Ave, on the 17th day of September, 2025, at six-thirty (6:30) p.m. The summary of the budget is printed below. Detailed copies of the budget are available for inspection in the District's office at 901 15th Ave. Dated this 20st day of August, 2025. Patrick Hintz, District Clerk

GENERAL FUND	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
Beginning Fund Balance	9,095,131.52	8,716,681.01	8,859,435.02
Ending Fund Balance	8,716,681.01	8,859,435.02	8,859,435.02
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	10,612,702.53	12,944,895.20	12,841,040.00
Inter-district Payments (Source 300 + 400)	3,416,847.02	3,324,064.50	3,935,708.00
Intermediate Sources (Source 500)	23,378.93	1,720.00	0.00
State Sources (Source 600)	27,312,264.21	28,859,459.92	28,516,310.00
Federal Sources (Source 700)	4,200,223.32	1,788,331.83	1,292,247.00
All Other Sources (Source 800 + 900)	201,552.45	67,166.12	30,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	45,766,968.46	46,985,637.57	46,615,305.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	18,146,124.69	17,969,544.45	19,045,707.00
Support Services (Function 200 000)	15,191,573.05	15,632,744.58	16,007,846.00
Non-Program Transactions (Function 400 000)	12,807,721.23	13,240,594.53	11,561,752.00
TOTAL EXPENDITURES & OTHER FINANCING USES	46,145,418.97	46,842,883.56	46,615,305.00

SPECIAL PROJECTS FUND	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
Beginning Fund Balance	1,518,225.59	1,235,705.24	1,277,608.75
Ending Fund Balance	1,228,516.02	1,277,608.75	1,277,608.75
REVENUES & OTHER FINANCING SOURCES	8,575,311.56	9,076,654.30	9,217,236.00
EXPENDITURES & OTHER FINANCING USES	8,865,021.13	9,034,750.79	9,217,236.00

DEBT SERVICE FUND	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
Beginning Fund Balance	989,225.93	339,362.44	337,993.07
Ending Fund Balance	355,899.53	353,274.99	337,993.07
REVENUES & OTHER FINANCING SOURCES	3,572,693.60	546,282.55	552,120.00
EXPENDITURES & OTHER FINANCING USES	4,206,020.00	532,370.00	552,120.00

CAPITAL PROJECTS FUND	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
Beginning Fund Balance	4,077,185.42	5,243,422.23	6,316,106.27
Ending Fund Balance	5,243,422.23	6,316,106.27	5,734,436.27
REVENUES & OTHER FINANCING SOURCES	3,149,034.64	3,119,377.27	878,530.00
EXPENDITURES & OTHER FINANCING USES	1,982,797.83	2,046,693.23	1,460,200.00

FOOD SERVICE FUND	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
Beginning Fund Balance	1,113,482.91	1,202,918.10	1,011,038.72
Ending Fund Balance	1,202,918.10	1,011,038.72	1,011,038.72
REVENUES & OTHER FINANCING SOURCES	1,858,541.08	1,786,048.25	1,928,185.00
EXPENDITURES & OTHER FINANCING USES	1,769,105.89	1,977,927.63	1,928,185.00

COMMUNITY SERVICE FUND	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
Beginning Fund Balance	2,024,089.41	2,044,125.24	2,626,616.48
Ending Fund Balance	2,044,125.24	2,626,616.48	2,626,616.48
REVENUES & OTHER FINANCING SOURCES	1,698,436.83	2,413,940.16	2,129,208.00
EXPENDITURES & OTHER FINANCING USES	1,678,401.00	1,831,448.92	2,129,208.00

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	297,110.67	264,920.46	239,411.00
EXPENDITURES & OTHER FINANCING USES	297,110.67	264,920.46	239,411.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
GROSS TOTAL EXPENDITURES -- ALL FUNDS	64,943,875.49	62,530,994.59	62,141,665.00
Interfund Transfers (Source 100) - ALL FUNDS	8,316,581.02	8,572,012.06	6,148,683.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	56,627,294.47	53,958,982.53	55,992,982.00
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		-4.71%	3.77%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
General Fund	9,587,563.00	12,007,968.00	12,189,040.00
Referendum Debt Service Fund	0.00	0.00	0.00
Non-Referendum Debt Service Fund	3,528,167.00	524,745.00	543,560.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	929,132.00	1,580,087.00	1,380,200.00
TOTAL SCHOOL LEVY	14,044,862.00	14,112,800.00	14,112,800.00
PERCENTAGE INCREASE --			
TOTAL LEVY FROM PRIOR YEAR		0.48%	0.00%

BUDGET ADOPTION 2025-26			
	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	9,095,131.52	8,716,681.01	8,859,435.02
Ending Fund Balance, Nonspendable (Acct. 935 000)	4,770,832.02	2,842,055.16	
Ending Fund Balance, Restricted (Acct. 936 000)	1,627,063.73	2,089,772.53	
Ending Fund Balance, Committed (Acct. 937 000)			
Ending Fund Balance, Assigned (Acct. 938 000)			
Ending Fund Balance, Unassigned (Acct. 939 000)	2,318,785.26	3,927,607.33	
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	8,716,681.01	8,859,435.02	8,859,435.02
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	9,587,563.00	12,007,968.00	12,189,040.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	17,110.70	18,921.67	0.00
270 School Activity Income	20,313.00	16,948.38	25,000.00
280 Interest on Investments	516,919.07	492,620.52	400,000.00
290 Other Revenue, Local Sources	470,796.76	408,436.63	227,000.00
Subtotal Local Sources	10,612,702.53	12,944,895.20	12,841,040.00
Other School Districts Within Wisconsin			
310 Transit of Aids	12,115.52	5,802.50	0.00
340 Payments for Services	3,402,577.00	3,318,262.00	3,935,708.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	2,154.50	0.00	0.00
Subtotal Other School Districts within Wisconsin	3,416,847.02	3,324,064.50	3,935,708.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	23,378.93	1,500.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	220.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	23,378.93	1,720.00	0.00
State Sources			
610 State Aid -- Categorical	194,820.73	276,431.35	209,732.00
620 State Aid -- General	24,567,587.00	25,995,834.00	25,871,075.00
630 DPI Special Project Grants	141,976.56	167,523.15	19,600.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	286,624.94	292,768.80	290,000.00
660 Other State Revenue Through Local Units	0.00	1,000.00	0.00
690 Other Revenue	2,121,254.98	2,125,902.62	2,125,903.00
Subtotal State Sources	27,312,264.21	28,859,459.92	28,516,310.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	2,693,859.97	493,152.27	0.00
750 IASA Grants	1,215,058.98	1,033,584.25	1,042,247.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	267,731.57	261,595.31	250,000.00
790 Other Federal Revenue - Direct	23,572.80	0.00	0.00
Subtotal Federal Sources	4,200,223.32	1,788,331.83	1,292,247.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00

BUDGET ADOPTION 2025-26			
	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
860 Compensation, Fixed Assets	85.00	3,672.00	0.00
870 Long-Term Obligations	48,680.05	0.00	0.00
Subtotal Other Financing Sources	48,765.05	3,672.00	0.00
Other Revenues			
960 Adjustments	43,023.00	0.00	0.00
970 Refund of Disbursement	67,166.28	45,406.08	0.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	42,598.12	18,088.04	30,000.00
Subtotal Other Revenues	152,787.40	63,494.12	30,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	45,766,968.46	46,985,637.57	46,615,305.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	6,380,720.05	5,989,226.26	6,622,297.00
120 000 Regular Curriculum	9,165,115.17	8,955,612.19	9,161,284.00
130 000 Vocational Curriculum	1,240,014.25	1,595,086.76	1,765,242.00
140 000 Physical Curriculum	816,766.87	822,735.76	918,454.00
160 000 Co-Curricular Activities	434,776.17	417,502.50	544,656.00
170 000 Other Special Needs	108,732.18	189,380.98	33,774.00
Subtotal Instruction	18,146,124.69	17,969,544.45	19,045,707.00
Support Sources			
210 000 Pupil Services	1,673,956.53	1,722,943.56	1,779,697.00
220 000 Instructional Staff Services	3,627,448.04	3,751,427.78	3,858,013.00
230 000 General Administration	828,343.71	895,970.53	898,175.00
240 000 School Building Administration	2,439,405.07	2,543,549.12	2,474,599.00
250 000 Business Administration	5,156,758.34	5,248,867.28	5,627,920.00
260 000 Central Services	915,050.76	695,691.46	646,692.00
270 000 Insurance & Judgments	342,250.84	389,868.61	445,800.00
280 000 Debt Services	18,783.74	0.00	0.00
290 000 Other Support Services	189,576.02	384,426.24	276,950.00
Subtotal Support Sources	15,191,573.05	15,632,744.58	16,007,846.00
Non-Program Transactions			
410 000 Inter-fund Transfers	8,316,581.02	8,572,012.06	6,148,683.00
430 000 Instructional Service Payments	4,489,888.56	4,668,216.33	5,413,069.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	1,251.65	366.14	0.00
Subtotal Non-Program Transactions	12,807,721.23	13,240,594.53	11,561,752.00
TOTAL EXPENDITURES & OTHER FINANCING USES	46,145,418.97	46,842,883.56	46,615,305.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	1,518,225.59	1,235,705.24	1,277,608.75
900 000 Ending Fund Balance	1,235,705.24	1,277,608.75	1,277,608.75
REVENUES & OTHER FINANCING SOURCES	491,361.30	485,121.96	0.00
100 000 Instruction	311,661.39	364,044.55	0.00
200 000 Support Services	415,450.26	8,898.90	0.00
400 000 Non-Program Transactions	46,770.00	70,275.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	773,881.65	443,218.45	0.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			

BUDGET ADOPTION 2025-26

	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
100 Transfers-in	5,316,581.02	5,604,248.20	5,234,365.00
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	0.00	30,000.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	0.00	30,000.00	0.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	12,128.17	10,085.40	10,000.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	12,128.17	10,085.40	10,000.00
State Sources			
610 State Aid -- Categorical	1,822,205.00	2,115,472.00	2,850,000.00
620 State Aid -- General	33,920.00	10,878.00	40,000.00
630 DPI Special Project Grants	0.00	41,035.42	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	7,189.22	0.00	0.00
Subtotal State Sources	1,856,125.00	2,167,385.42	2,890,000.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	769,270.81	650,702.96	967,871.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	129,845.26	129,110.36	115,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	899,116.07	779,813.32	1,082,871.00
Other Financing Sources	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	8,083,950.26	8,591,532.34	9,217,236.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00

BUDGET ADOPTION 2025-26			
	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
150 000 Special Education Curriculum	5,322,004.29	5,704,666.01	6,940,860.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	5,322,004.29	5,704,666.01	6,940,860.00
Support Sources			
210 000 Pupil Services	1,201,409.37	1,090,385.48	1,556,367.00
220 000 Instructional Staff Services	256,918.53	260,728.23	244,009.00
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	376,374.35	450,372.01	410,000.00
260 000 Central Services	270.00	0.00	0.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	1,834,972.25	1,801,485.72	2,210,376.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	934,162.94	1,085,380.61	66,000.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	934,162.94	1,085,380.61	66,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	8,091,139.48	8,591,532.34	9,217,236.00

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	989,225.93	339,362.44	337,993.07
900 000 ENDING FUND BALANCES	339,362.44	337,993.07	337,993.07
TOTAL REVENUES & OTHER FINANCING SOURCES	3,572,693.60	546,282.55	552,120.00
281 000 Long-Term Capital Debt	3,684,875.00	0.00	0.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	521,145.00	532,370.00	552,120.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	4,206,020.00	532,370.00	552,120.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	4,077,185.42	5,243,422.23	6,316,106.27
900 000 Ending Fund Balance	5,243,422.23	6,316,106.27	5,734,436.27
TOTAL REVENUES & OTHER FINANCING SOURCES	3,149,034.64	3,119,377.27	878,530.00
100 000 Instructional Services	87,602.23	455,256.22	0.00
200 000 Support Services	1,895,195.60	1,591,437.01	1,460,200.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,982,797.83	2,046,693.23	1,460,200.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	1,113,482.91	1,202,918.10	1,011,038.72
900 000 ENDING FUND BALANCE	1,202,918.10	1,011,038.72	1,011,038.72
TOTAL REVENUES & OTHER FINANCING SOURCES	1,858,541.08	1,786,048.25	1,928,185.00
200 000 Support Services	1,769,105.89	1,958,076.41	1,928,185.00
400 000 Non-Program Transactions	0.00	19,851.22	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,769,105.89	1,977,927.63	1,928,185.00

BUDGET ADOPTION 2025-26			
	Audited 2023-24	Unaudited 2024-25	Budget 2025-26

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	2,024,089.41	2,044,125.24	2,626,616.48
900 000 ENDING FUND BALANCE	2,044,125.24	2,626,616.48	2,626,616.48
TOTAL REVENUES & OTHER FINANCING SOURCES	1,698,436.83	2,413,940.16	2,129,208.00
200 000 Support Services	141,640.95	141,235.93	335,851.00
300 000 Community Services	1,536,760.05	1,690,212.99	1,793,357.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,678,401.00	1,831,448.92	2,129,208.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93,			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	297,110.67	264,920.46	239,411.00
100 000 Instruction	65,953.10	56,832.30	23,255.00
200 000 Support Services	197,995.54	174,277.24	184,156.00
400 000 Non-Program Transactions	33,162.03	33,810.92	32,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	297,110.67	264,920.46	239,411.00

Annual Meeting

September 17, 2025



Election of Chairperson

Annual Meeting Agenda



1. Call meeting to order
2. Election of Chairperson
3. Approval of 2025 Annual Meeting Agenda
4. Budget Introduction
5. Treasurer's Report
6. Budget Hearing
7. Public Comment on the Proposed Budget
8. Adoption of Tax Levy
9. Scheduling of Next Year's annual Meeting
10. 2024 Annual Meeting Minutes Approval
11. Adjournment

South Milwaukee School Board

Member	Title	Service Began	Term Expires
Sophia Williams	President	2018	2028
Angie DeFord	Vice President	2021	2027
Nathan Jurowski	Clerk	2023	2026
Patrick Hintz	Member	2020	2026
Andy Simmons	Treasurer	2024	2027
Steve Hansen	Member	2025	2028
Brian Genduso	Member	2025	2026

Meetings are held twice a month. Minutes and agendas can be found on the district website

Budgeting begins with:

Our Mission:

The School District of South Milwaukee acts with a relentless commitment to remove barriers so that students are prepared for and learn without exception

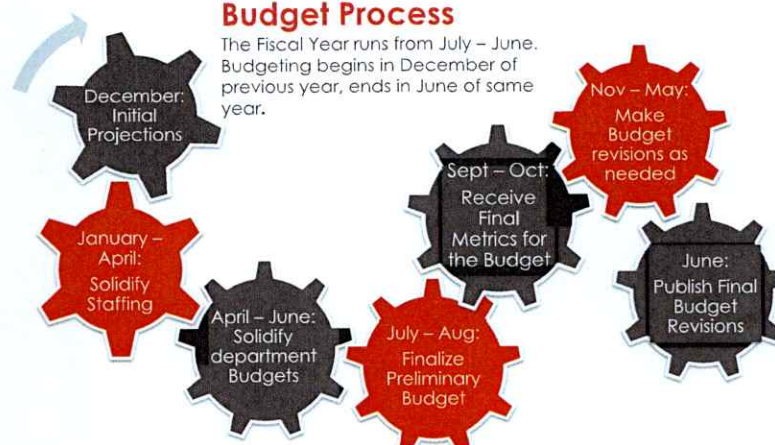
District Strategic Plan:

- Student Experience
- Employee Experience
- Communication and Engagement
- Fiscal Stability and Facility Planning



Budget Process

The Fiscal Year runs from July – June. Budgeting begins in December of previous year, ends in June of same year.





Treasurer's Report

24-25 Budget Summary

GENERAL FUND	Unaudited 2024-25
Beginning Fund Balance	8,716,881.01
Ending Fund Balance	8,859,435.02
REVENUES & OTHER FINANCING SOURCES	
Transfers-In (Source 100)	0.00
Local Sources (Source 200)	12,944,895.20
Inter-district Payments (Source 300 + 400)	3,324,064.50
Intermediate Sources (Source 500)	1,720.00
State Sources (Source 600)	28,859,459.92
Federal Sources (Source 700)	1,788,331.83
All Other Sources (Source 800 + 900)	67,166.12
TOTAL REVENUES & OTHER FINANCING SOURCES	46,985,637.57
EXPENDITURES & OTHER FINANCING USES	
Instruction (Function 100 000)	17,969,544.45
Support Services (Function 200 000)	15,632,744.58
Non-Program Transactions (Function 400 000)	13,240,594.53
TOTAL EXPENDITURES & OTHER FINANCING USES	46,842,883.56

- F10 Rev: \$46,985,637.57
- F10 Exp: \$46,842,883.56
- \$142,754.01 added to Fund Balance

Major Budget Items in 24-25

- Rawson Crosswalk
- STEM Staffing / Spaces
- Technology Upgrades
- Camera / Safety Upgrades
- Surest Transition



surest™
A UnitedHealthcare Company

Summary of 2025 Budget Session:

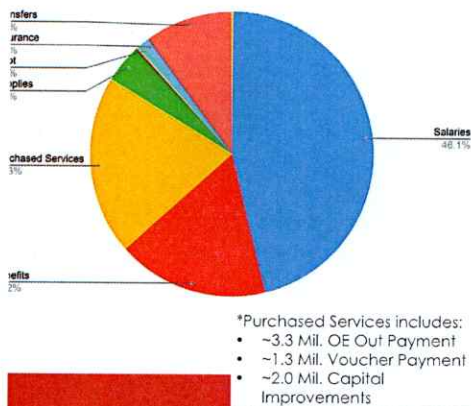
- Largest variable for the 25-26 Budget was the state biennium budget
 - \$325 Revenue Limit increase remained in law - allowing for more consistent budgeting for future years
 - Typically a revenue limit increase was supplemented by a general aid increase - this did not happen in this cycle.
 - Special Education Categorical Aid reimbursement will increase from 33.3% in 24-25 to 45% by the end of the Biennium
 - Additional dollars allowed resource to be put towards Co Curricular pay adjustments, and the updated Operations Staffing Plan
- Self-Funded Health Insurance Plan changed to Surest for 2025
 - The Health Plan changes are on track to save the district \$900,000 as compared to the previous plan year.

Next Steps to Keep in Mind:

- There are still large variables to be ironed out in the 25-26 budget:
 - 3rd Friday of September pupil count - helps finalize Revenue Limit
 - Aid Certification - October 15th - final factor in determining tax levy / mill rate
- As factors change, the board is notified and the budget may be adjusted
- District Administration continues to work tirelessly in order to leverage grants, assess staffing, and be good stewards of public resources.
- The Board will review budget revisions at the October 15th meeting which will reflect these changes



Presentation of
25-26 Budget



All Fund Expenses

Expense Types:

Salaries	\$28,639,304
Benefits	\$10,701,045
Purchased Services	\$12,643,093
Supplies	\$2,714,763
Capital Objects	\$133,850
Debt	\$552,120
Insurance	\$445,800
Transfers	\$6,148,683
Other	\$163,007
Total:	\$62,141,665

*Purchased Services includes:

- ~3.3 Mil. OE Out Payment
- ~1.3 Mil. Voucher Payment
- ~2.0 Mil. Capital Improvements

The Budget is made up of Multiple Funds

- The Largest, by far, is Fund 10 - the General Fund
- Most other funds are self sufficient, or receive their revenue from F10



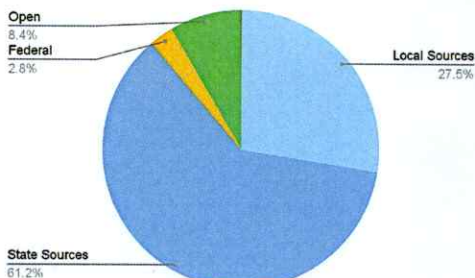
Fund 10 Revenue

F10 Revenue:

Local Sources	\$12,841,040
State Sources	\$28,516,310
Federal Sources	\$1,292,247
Open Enrollment:	\$3,935,708
Other:	\$30,000

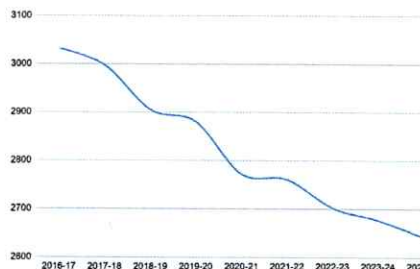
Total Revenue: 46,615,305.00

The vast majority of the school district's revenue (State Aid and Property Tax) is determined by the Revenue Limit

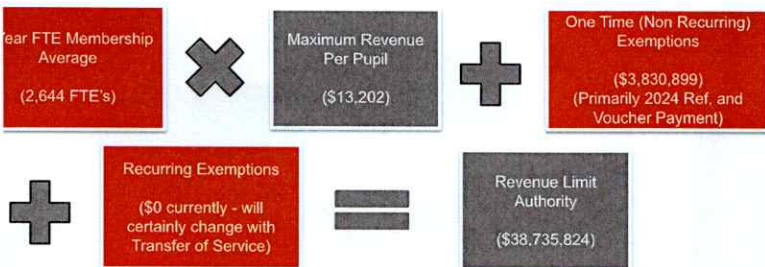


How the Revenue Limit is Calculated

- The primary driver is **Membership**
 - Membership **is not** Enrollment
 - Membership is the number of our resident students plus students open enrolling to another district, prorated at their full time equivalency (FTE)
 - This year's FTE membership is projected to be 2,572, as compared to 2,603 last year
 - The three year FTE Average is used to calculate the Revenue Limit



SDSM's 25-26 Revenue Limit



Revenue Limit, State Aid, and Property Tax

- The Revenue Limit is the maximum amount of money the district can receive from State Aid and Property Tax
- If State Aid increases, Property Tax decreases, or vice versa.
- Revenue Limit Aid Estimate: **\$26,003,224**
 - This amount ~160k less than last year
- Revenue Limit F10/Debt Property Tax Estimate: **\$12,732,600**



Fund 10 Expenditures

GENERAL FUND	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
Beginning Fund Balance	9,095,131.52	8,716,681.01	8,859,435.02
Ending Fund Balance	8,716,681.01	8,859,435.02	8,859,435.02
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	10,612,702.53	12,944,895.20	12,841,040.00
Inter-district Payments (Source 300 + 400)	3,416,847.02	3,324,064.50	3,935,708.00
Intermediate Sources (Source 500)	23,378.93	1,720.00	0.00
State Sources (Source 600)	27,312,264.21	28,859,459.92	28,516,310.00
Federal Sources (Source 700)	4,200,223.32	1,788,331.83	1,292,247.00
All Other Sources (Source 800 + 900)	201,552.46	67,166.12	30,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	45,786,968.46	46,985,637.57	46,615,305.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	18,146,124.69	17,969,544.45	19,045,707.00
Support Services (Function 200 000)	15,191,573.05	15,632,744.58	16,007,848.00
Non-Program Transactions (Function 400 000)	12,807,721.23	13,240,594.53	11,561,752.00
TOTAL EXPENDITURES & OTHER FINANCING USES	46,145,418.97	46,842,883.56	46,615,305.00

Referendum Expenditures

- In 2024-25:
 - Rawson Crosswalk
 - Brought on additional STEM Staff
 - \$300,000 Security Camera Upgrade
 - \$300,000 put into Technology
- In 2025-26
 - 3.79% Increase for Staff
 - Updating STEM Spaces
 - Funding Curriculum



Fund 27 / Special Education Fund - Summary

Revenue:

- \$5,234,365 - Transfers In
 - \$10,000 - Transit of Aids
 - \$2,890,000 - State Aid *
 - \$730k more than last year
 - \$1,082,871 - Federal Grants
- \$9,217,236

Expenditures:

- \$6,940,860 - Instruction
 - \$2,210,376 - Support Services
 - \$66,000 - Non Program Transactions
- \$9,217,236

Debt and Community Service

DEBT SERVICE FUND	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
Beginning Fund Balance	989,225.93	339,362.44	337,993.07
Ending Fund Balance	355,899.53	353,274.99	337,993.07
REVENUES & OTHER FINANCING SOURCES	3,572,693.60	546,282.55	552,120.00
EXPENDITURES & OTHER FINANCING USES	4,206,020.00	532,370.00	552,120.00

COMMUNITY SERVICE FUND	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
Beginning Fund Balance	2,024,089.41	2,044,125.24	2,626,616.48
Ending Fund Balance	2,044,125.24	2,626,616.48	2,626,616.48
REVENUES & OTHER FINANCING SOURCES	1,698,436.83	2,413,940.16	2,129,208.00
EXPENDITURES & OTHER FINANCING USES	1,678,401.00	1,831,448.92	2,129,208.00

Mill Rate:

Within the Revenue Limit	Fund 10 Levy:	\$12,189,040
	Non Ref. Debt (F38):	\$543,560
Outside the Revenue Limit	Ref. Debt (F39):	\$0
	Com. Svc. (F80):	\$1,380,200

Total Levy: \$14,112,800

al Levy: \$14,112,800

TIF Out Equalized Value (Property Value): \$1,824,979,400.00

Historical Mill Rates:

- 19-20: \$10.92
- 20-21: \$10.97
- 21-22: \$10.17
- 22-23: \$8.33
- 23-24: \$7.95
- 24-25: \$7.73
- 25-26: \$7.73

X 1000

Mill Rate: \$7.73 per \$1,000 of property value

Practical Application:

2024-25

Home Value:	\$230,000
Mill Rate:	7.73
School Property Tax:	\$1,778

2025-26

Home Value:	\$230,000
Mill Rate:	7.73
School Property Tax:	\$1,778

- This homeowner would not see an increase on their school district portion of their property tax
- NOTE: The key variable is how much the homeowner's property value changes relative to South Milwaukee's property value (if it increase at the same rate - no change)

2025-26 Budget Summary:

- Balanced Budget for Fund 10
- Mill Rate: \$7.73 per \$1,000 of property value
- Funding prioritized towards strategic plan and referendum objectives
- Challenges ahead:
 - Declining Enrollment
 - Community Recreation Center Discussion
 - Continued work on Referendum Initiatives



Public Comment - Hearing on the Budget

Opportunity for the public to provide feedback on the budget as presented

Motion to Approve Tax Levy



_____ move to approve a property tax levy for the 25-26 school year in the total amount of \$14,112,800:

Fund 10 - General Fund - \$12,189,040
Fund 38 - Non-Referendum Debt - \$543,560
Fund 80 - Community Service - \$1,380,200

Motion to schedule next year's annual meeting



The 2025-26 annual meeting is to be held on the second board meeting in September 2026 with the exact date to be determined at a later board meeting



Approval of minutes from the 24-25 Annual Meeting



Adjournment

Notice of OPEB Trust

The School District does maintain a trust for Other Post Employment Benefits. At the close of the 2024-25 fiscal year the trust had a balance of \$3,085,852.68. The net investment return for the 2024-25 fiscal year was \$218,288.60. In addition to the investment return the allocation of OPEB contributions to Fund 27 provides additional special education aid to be received.

The total disbursements for the 2024-25 fiscal year were \$823,973.60. Funding is allocated every payroll to fund the disbursements. The investment manager for the Trust is Prudent Man Advisors, LLC (PMA). The trust is administered by CESA 6 and banking is through Midwest Institutional Trust Company.

Questions?

**School District of South Milwaukee
Minutes of Public Hearing/Annual Meeting
September 18, 2024**

The annual school board meeting was called to order in open session by President Williams at 6:30 p.m. Roll call indicated all were present with the exception of Mr. Jurowski who was excused.

IV. The Public Hearing/Annual Meeting started at 6:31 pm and ended at 7:17 pm.

- A. Call to Order and Review of Ground Rules – Ms. Williams, President
- B. Election of the Chairperson – Moved by Maass to nominate Williams as Chairperson of the Annual Meeting and close the nominations for Chairperson, seconded by Hintz. All voted aye by roll call. Motion carried 6-0.
- C. Approval of the Annual Meeting Agenda – Moved by Maass to approve the Annual Meeting agenda as presented, seconded by DeFord. All voted aye by roll call. Motion carried 8-0.
- D. Budget Introduction - Mr. Arnold
- E. Presentation of Treasurer's Report - Mr. Vega
- F. Presentation of Budget/Budget Hearing - Mr. Arnold
- G. Public Comment on the Proposed Budget - Members of the public attending the meeting in person could ask questions regarding the presentation. Virtual questions were not accepted.
- H. Resolution A - Tax Levy Adoption - Moved by Maass to approve a property tax levy for the 2024-2025 school year in the total amount of \$14,112,800: Fund 10 General Fund - \$11,872,257, Fund 38 Non-Referendum Debt - \$524,745, and Fund 80 Community Service - \$1,715,798 pursuant to the budget presented at the Budget Hearing, seconded by Vega. All voted aye by roll call. Motion carried 8-0.
- I. Resolution B - 2025 Annual Meeting Date Approval - Moved by Maass that the 2025-26 annual meeting be held on the second Board meeting in September 2025 with the exact date to be determined at a later Board meeting, seconded by Simmons. All voted aye by roll call. Motion carried 8-0.
- J. Annual Meeting 2023 Minutes Approval - Moved by Maass to approve the September 6, 2023, Annual Meeting minutes as presented and kept in the district office, seconded by Hintz. All voted aye by roll call. Motion carried 6-0.
- K. Adjournment of Annual Meeting – Ms. Williams stated that the annual meeting shall be adjourned and that the Board will move into the regular agenda at 7:17 p.m.