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# **2012/2013 Annual Budget Report**

School District of Sheboygan Falls

July 23, 2012

# District Administrator Message

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Dear Sheboygan Falls Community,

Educational reform in Wisconsin is bringing sweeping changes, as part of a Federal waiver to the No Child Left Behind (NCLB) law, granted to the state in July. This waiver, similar to waivers in many other states, outlines four key principles: higher college/career expectations, dramatic increases in testing standards, eventual tie in of teacher and principal evaluations to student outcomes, and overall better efficiency in tracking student data - all in exchange for more flexibility in meeting targets set by the Federal laws.

We are making incredible progress in our district in providing all students with the highest achievement opportunities possible. The timing is good for our district to take part in this statewide process defined in the waiver to increase expectations for our students.

As a District we are committed to knowing and caring for our students. We strive to be a learning community that empowers our students to seek and develop their own paths because we believe learning goes beyond our walls. Students are at the center of everything we do. They are the reason we are here and work hard each day. They will remain our focus and motivation to always do our best work to increase their achievement opportunities!

To ensure this as your superintendent I will guide my work with the following beliefs:

- The future of our society depends upon strong public support for educating our children.
- We strive for educational excellence at all times and we provide high quality educational experiences at a reasonable cost.
- All children can learn, although they have different strengths and needs and they learn in different ways.
- Parents are critically important partners in helping students meet their full potential.
- The business of school is to create meaningful work for students engaging them to learn what it is intended they learn. This requires:
  1. A guaranteed and viable curriculum that incorporates 21st Century skills.
  2. Highly qualified and quality teachers and staff.
  3. The parallel work of continuous school improvement/innovation and program improvement/innovation.
- We provide opportunities for our students to graduate from our school system to be service-oriented, innovative, and responsible citizens.
- We ALL are a community of learners who respect and value each other no matter what role we play.

On behalf of the School District of Sheboygan Falls, I would like to thank all community members for your ongoing support of our efforts to educate the children of this community. We take this responsibility very seriously and promise to do our very best every day!

Yours in education,

Jean Born, District Administrator

## School District Promise

We are committed to knowing and caring for students. The School District of Sheboygan Falls is a learning community that empowers its students to seek and develop their own paths, because we believe learning goes beyond the book.

# Evidence of Academic Excellence

High School ACT Composite 22.8 68% participation rate	89% of 4 <sup>th</sup> Graders in Advanced or Proficient on State Reading Tests in 2011-2012
State Composite 22.2	80% of 4 <sup>th</sup> Graders in Advanced or Proficient on State Math Tests in 2011-2012
National Composite 21.1	80% of 8 <sup>th</sup> Graders in Advanced or Proficient on State Reading Tests in 2011-2012
Graduation Rate 99%	81% of 8 <sup>th</sup> Graders in Advanced or Proficient on State Math Tests in 2011-2012
Daily Attendance Rate 93%	84% of 10 <sup>th</sup> Graders in Advanced or Proficient on State Reading Tests in 2011-2012
Higher Education Enrollment Rate 89%	87% of 10 <sup>th</sup> Graders in Advanced or Proficient on State Math Tests in 2011-2012

## Supporting Individual Student Needs

### Elementary School

- 4K
- RLAP/Morning readers
- Peaceful Playground
- Above-the-line behavior program
- STEM projects
- Individualized benchmarks

### Middle School

- Service learning
- Exploratory coursework
- Houses
- Read 180

### High School

- Online education opportunities
- Over 35 extracurricular activities
- AP Coursework
- Read 180
- Community Garden
- Youth Apprenticeship
- School business for Special Ed.
- First Robotics
- Connections freshmen transition program
- Chinese, Spanish, German languages
- Aquatic Center

### Technology

- BYOD
- Assistive Technology
- Computer labs
- Mobile labs
- Virtual desktop environment
- iPads, Chromebooks, laptops for student use
- Network Administrator & Technology Specialists
- SMART Boards

### Districtwide Student Support

- Comprehensive school safety program
- ELL Services
- Summer school
- School nurses
- Enrichment teacher
- Breakfast/lunch
- Sign language interpreters
- Student support system
- Clean and safe schools

# Enrollment/Membership

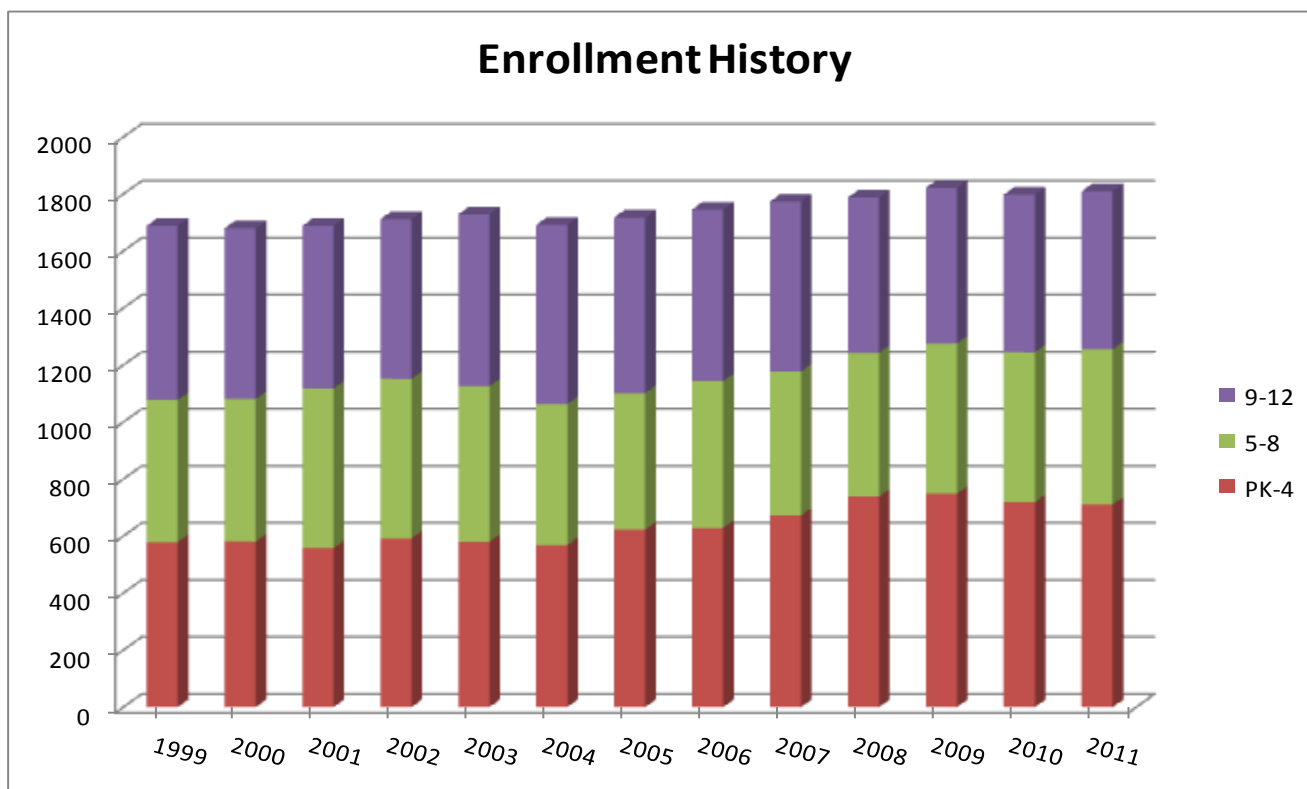
PK—12 Enrollment													
Grade	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
PK-4	579	581	558	592	580	569	623	629	673	739	749	719	711
5-8	499	500	560	560	546	494	479	515	505	504	527	526	545
9-12	611	599	571	560	603	629	616	602	596	545	546	553	554
	<b>1689</b>	<b>1680</b>	<b>1689</b>	<b>1712</b>	<b>1729</b>	<b>1692</b>	<b>1718</b>	<b>1746</b>	<b>1774</b>	<b>1788</b>	<b>1822</b>	<b>1798</b>	<b>1810</b>
Inc/Dec	-35	-9	9	23	17	-37	26	28	28	14	34	-24	12
% Change	-2.03%	-0.53%	0.54%	1.36%	0.99%	-2.14%	1.54%	1.63%	1.60%	0.79%	1.90%	-1.32%	0.67%

Source: [WINSS](#)

**Enrollment** is the total number of all pupils attending regardless of residency (where a child lives). Enrollment at all levels increased by 12 students last year. Grades 5-8 experienced the biggest increase.

**Membership** is the number of public school students who reside within the boundaries of the school district, plus part-time attendance by home-based or private school students and summer school attendance adjusted for full time equivalency (FTE). State equalization aid and the district's revenue limit is based on the membership count. Pupil membership decreased slightly in 2011/2012, but is projected to increase for 2012/2013. Membership is determined on the third Friday in September.

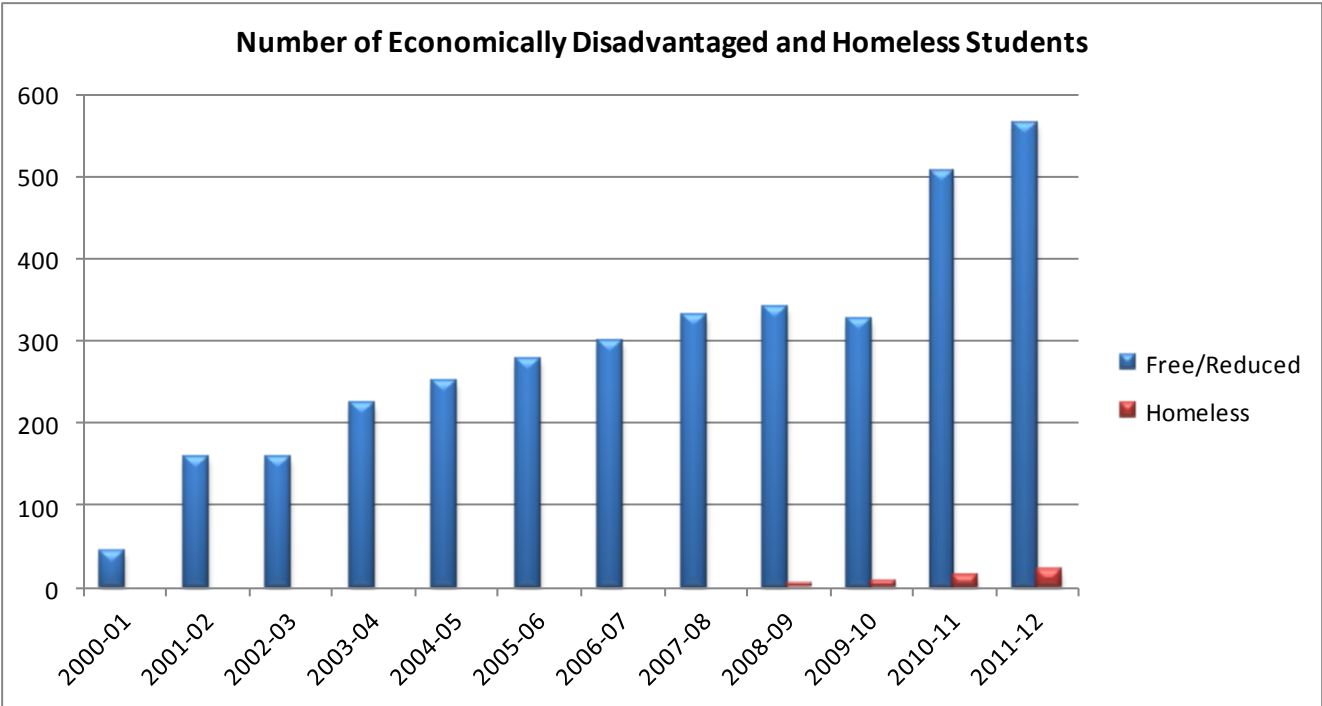
These enrollment charts indicate the actual number of students attending in the school district.



# Student Demographics

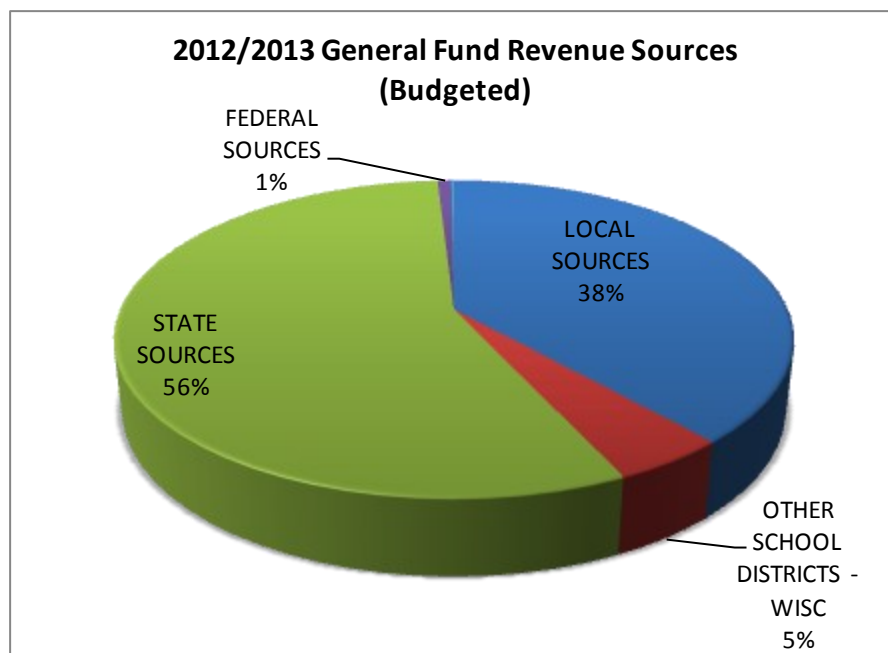
The school district continues to see changes in student demographics such as economics, race/ethnicity, English proficiency and disabilities . The number of students who identify themselves as American Indian, Asian, Black or Hispanic has increased 5% in ten years. There has also been an increase in the number of Limited English Proficient students enrolled in the district. There has been a slight increase in the number of students identified with disabilities in the past ten years. These changes provide all students with real-life experiences with diversity and reflects our changing community. The changing demographics offer challenges for school district faculty and staff to meet these individual student needs.

The most noticeable student demographic change is reflected in the number of students who are identified as economically disadvantaged meaning they qualify for free or reduced meals. Ten years ago, 9.2% of students enrolled in the district were economically disadvantaged, that number jumped to 31.2% for the 2011/12 school year. The district has responded to this increase by adding a breakfast program which is available 5K-12. Breakfast is free every day for students who qualify for free or reduced meals. While the number of students identified as homeless are not as big, the percentage increase is concerning. In five years, the number of homeless students has increased from 0% to 1.16% of student enrollment. Prior to the 2008/09 school year the district had not recorded any homeless students, that number is now 21. School counselors and teachers have set up programs to help to provide support for students and their families by offering weekend/holiday food support, clothing exchanges and extra homework help.



Source: [WINSS](#)

## Revenues—General Fund



Local	6,868,199
State	10,021,076
Federal	142,468
Interdistrict	839,630
Other	24,550
<b>Total</b>	<b>\$17,895,923</b>

The district receives revenues from three main sources, state, local and interdistrict in the [general fund \(Fund 10\)](#). Local sources include the tax levy, interest earnings, and fees. Total revenue from local sources is anticipated to decrease \$84,000 from last year's estimated revenues. State aid consists of equalized aid, categorical aids, SAGE and certain grants. It is anticipated that the state will provide 56% of our revenues as compared to 54% last year in the General Fund. Interdistrict revenue is revenue received from other districts through open enrollment or tuition. For the first time since open enrollment began in 1998, the per pupil transfer amount estimated to be reduced by 6% to \$6,445.

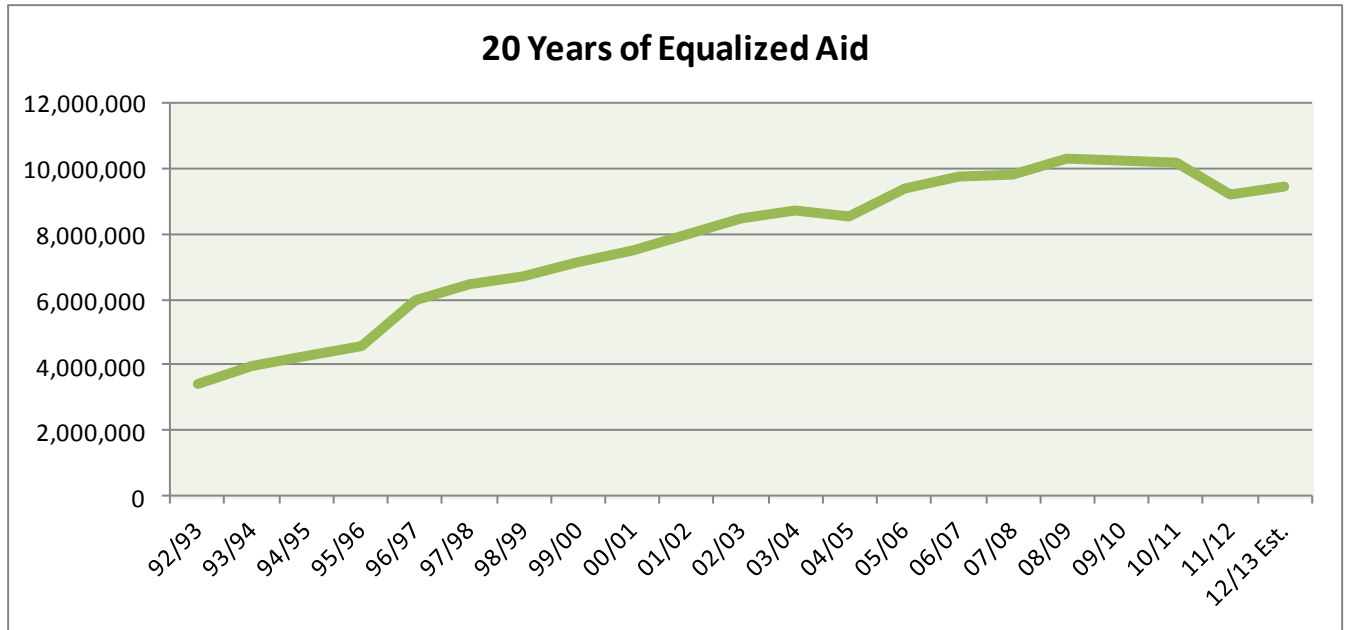
## Revenues—Special Education

Special education functions are recorded in Fund 27. The district receives funding from state, federal and interdistrict sources to support special education efforts. Any portion of expenses not covered by the other revenues is transferred from the general fund to the special education fund. State and federal support of special education costs are estimated to decrease in 2012/2013 resulting in a larger transfer from the general fund to balance the special education fund. Sixty-two percent of the 2012/2013 special education costs will be supported by the general fund.

State revenues for special education include categorical aid and high cost special educational aid. Categorical aid is based on a percentage of the prior year's eligible costs. High cost special education aid is only available in certain situations.

Federal revenues include IDEA, Pre-School entitlements, and Medicaid. Some Medicaid payments have been lagging by 2 years, which means the district is anticipating payment for eligible 2010/2011 costs in 2012/2013. The district has been informed that there is a strong likelihood of IDEA and Pre-School entitlements being decreased by 9.1%; however final amounts will not be available until much later. The district has planned for these potential aid decreases.

# State Equalization Aid



The main source of state general education support is [equalization aid](#) which is used to support general school operations in Sheboygan Falls.

The amount of equalization aid that a district receives is dependent upon local and state factors. Local factors are pupil membership, shared costs, and equalized valuations for the prior year. These local factors are compared to all other districts to determine equalized aid for a district.

The amount of aid to be distributed is allocated to districts based on the preceding local factors and the general aid appropriation which is set by the Legislature. The line graph shows the amount of state equalization aid the district has received since revenue limits were established in 1993/94. Equalized aid is projected to increase this year reversing a 3 year declining trend. The slight increase in state aid is due to a slight increase in the general aid appropriation at the state level. Although the projected aid amount is higher than last year, it still \$400,000 lower than what the district received 5 years ago. The final state aid amount is provided to districts in October.

## Categorical Aids

In addition to general equalization aids, the state provides aid to districts in other ways. [Categorical aids](#) are provided for a specific category or instructional or supporting program. Sheboygan Falls receives special education, library, and transportation categorical aid.

Special education categorical aid is based on prior year allowable costs. The percentage of the state’s support has decreased each year to a projected low of 26% from 35.79% in 2000/01. Common school aid is also known as library aid. This aid is based on the number of children ages 4-20 living in the district, usually around 2,400. Transportation aid is based on the number of students the district transports to school. Fifty-seven percent of the district’s enrollment utilize school transportation services.

Categorical Aids	
	2012/2013 Estimate
Transportation	45,080
Library	64,751
Special Education	740,783
<b>Total Categorical Aid</b>	<b>\$850,614</b>

## Revenue Limits

**Revenue limits** for school districts were implemented by the state beginning in the 1993/1994 school year to control property taxes. A district's revenue limit is the maximum amount of revenues it may raise through state equalized aid and property tax for the General, Non-Referendum Debt, and Capital Expansion Funds. The maximum limit is based upon membership changes, the Consumer Price Index (or current law) and each district's prior year controlled revenue.

Since the inception of revenue limits Sheboygan Falls has been below the state average for the per pupil revenue limit per member. In an effort to address the revenue deficiency faced by districts like Sheboygan Falls, in certain years the state has allowed low revenue districts such as Sheboygan Falls to advance to an established low revenue floor amount per pupil. This year the low revenue floor remains \$9,000. Less revenue per member means there are fewer funds to provide for programs and services for students.

## Comparative Revenue per Member

The Comparative Revenue per Member measure is a calculation that compares all revenues received by districts from four sources: federal, state, local property tax and local miscellaneous. This comparison expands beyond the revenue limit and considers revenues the district receives for all funds including the General Fund, Special Education Fund, Debt Service Fund, Food Service Fund, and Community Service Fund.

Since 2000/2001, the district's comparative revenue per member has been less than the state average. Sheboygan Falls receives \$1,051 less per member than the state average. This echoes the district's position below the state average for revenue limit per member. While the total comparable revenue per member is lower than the state average, the district's state and local non-property tax revenue is above average.

Comparative Revenue Per Member			
	State	Sheboygan Falls	Difference
2005/06	\$11,394	\$10,636	(\$242)
2006/07	\$11,825	\$11,003	(\$822)
2007/08	\$12,010	\$11,001	(\$1,009)
2008/09	\$12,463	\$11,327	(\$1,136)
2009/10	\$12,823	\$11,914	(\$909)
2010/2011	\$13,186.93	\$12,135.56	(\$1,051.37)

Source: [DPI Section D Basic Facts](#): Comparative Revenue per Member



## Comparative Cost per Member

To compare costs from one district to another, certain comparable cost measures are identified by the Department of Public Instruction.

The Total District Cost identifies the total cost of education including transportation, facility acquisition, debt service, and food and community service costs.

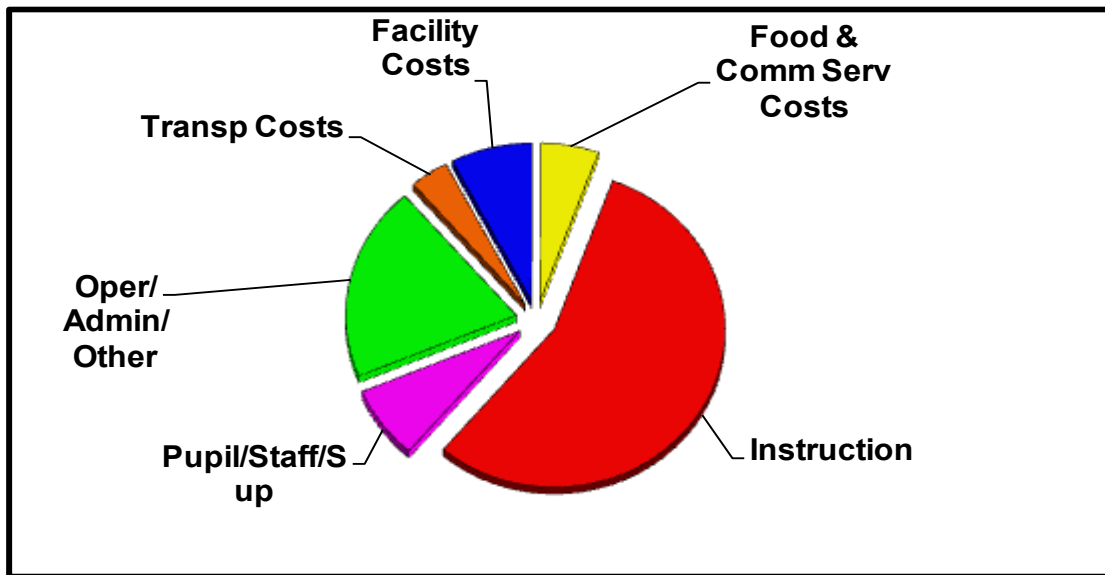
Sheboygan Falls has consistently had a lower Total District Cost per member than the state average. This is consistent with the district's low revenue position compared to the state average.

The district spends more on facilities and food and community service costs compared to other school districts. Sheboygan Falls' costs for pupil and staff support, operations and administration and transportation costs are all below the state average.

Comparative Cost Per Member			
	State	Sheboygan Falls	Difference
2005/06	\$10,989	\$10,395	(\$594)
2006/07	\$11,413	\$10,310	(\$1,103)
2007/08	\$11,894	\$10,697	(\$1,197)
2008/09	\$12,346	\$11,430	(\$916)
2009/10	\$12,624	\$11,624	(\$1,000)
2010/11	\$13,020	\$12,015	(\$1,005)

Source: [DPI Section D Basic Facts](#): Comparison Costs per Member

### 2010-11 Comparative Cost—Sheboygan Falls



Membership	1,794	Total Cost	% of Total	Cost Per Memb
Instruction		\$12,003,277	55.7%	\$6,691
Pupil/Staff/Support		\$1,612,290	7.5%	\$899
Oper/Admin/Other		\$4,297,735	19.9%	\$2,396
Transportation Costs		\$791,402	3.7%	\$441
Facility Costs		\$1,663,380	7.7%	\$927
Food & Comm Serv Costs		\$1,187,628	5.5%	\$662
<b>TOTALS</b>		<b>\$21,555,713</b>	<b>100.0%</b>	<b>\$12,015</b>

## Expenses

Expenditures are generally categorized by **functions** in the budget. Instructional functions relate directly to the classroom, support functions are areas that provide support to the classroom, and non-program functions are for inter-fund transfers and open enrollment payments.

A computer purchased for a computer lab would be classified as instructional, while a computer purchased for the business office would be classified as support. Although open enrollment payments are for instruction received in another public school district, the payments are placed in the non-program function.

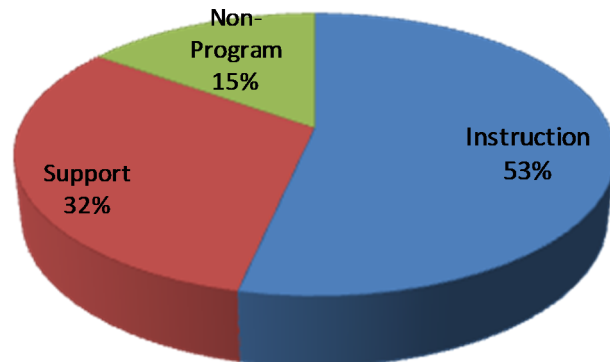
For 2012/2013, over half (53%) of the district's general education (Fund 10) and special education (Fund 27) combined budget is spent directly on instruction. The amount budgeted for support functions is lower than previous years because expenditures for support staff have decreased. The percentage of non-program expenditures continues to increase. This is due to the increased amount budgeted for open enrollment and the fund transfer to the Special Education fund.

Another way to categorize expenditures is by **object**. Examples of objects are salaries, fringe benefits, personal services, insurance, and capital objects. For 2012/2013, salaries and fringe benefits make up 75% of the school district's budgeted expenditures. This is down from previous years due to benefit changes. The 2012/2013 health insurance premium increase was reduced from over 4% to -3% by adding a co-insurance feature. All school district staff pay 50% of the WRS and at least 12.6% of the health insurance premiums, part-time staff receive pro-rated benefits. The next largest expenditure category is purchased services.

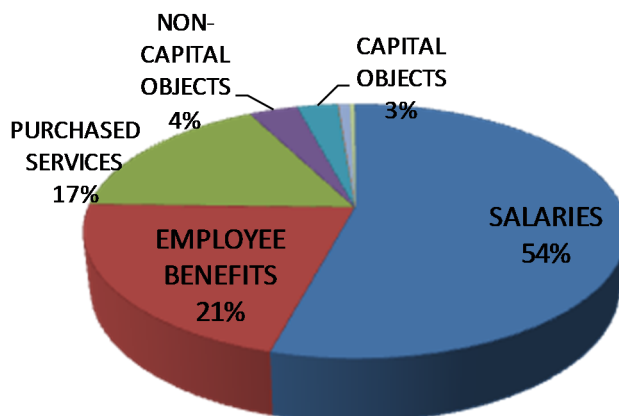
Purchased services include among other things utilities, bussing, open enrollment and professional development. Non-capital objects include supplies, textbooks, library books and equipment with a per unit cost less than \$300. Equipment with a per unit cost of more than \$300 is categorized as capital equipment.

The school district provides a service to students which means the majority of the budget is spent on personnel who provide the service, not supplies and equipment.

**2012/2013 Budgeted Expenditures by Function (Funds 10 & 27)**



**2012/2013 Budgeted Expenditures by Object (Funds 10 & 27)**



## Tax Levy & Mill Rate

The school tax levy is important to local property taxpayers. Local property taxes are required to fund part of the General Fund, Community Service Fund and the Debt Retirement Fund. As noted earlier, the General Fund levy is limited by the Revenue Limit formula as established by the state. The Debt Retirement Fund levy is the amount needed to make the next principal and interest payments, and the Community Service Fund levy is the amount used to support the Aquatics and Recreation programs in the community.

The 2012/2013 budget requests a total tax levy of \$8,754,249 or \$10,539 (0.12%) more than the 2011/2012 levy. The final levy amount will depend upon the Third Friday enrollment and final state equalization aid amount which determines the final allowable revenue limit amount. See page 8 for information regarding [revenue limits](#). The finalized numbers will be available in October.

The [mill rate](#) is useful when making comparisons between districts. The mill rate is stated in “dollars and cents per thousand.” It is calculated by dividing the total tax levy by the equalized valuation, and multiplying by \$1,000. At this time, the district’s equalized valuation is projected to decrease slightly by 0.06%, the Department of Revenue will inform the district of the equalized valuation in October.

The mill rate is projected to be \$10.11 per thousand. The General fund portion of the levy is estimated to be \$7.74, the Debt Retirement portion is projected at \$2.12 and the Community Service portion is projected at \$0.25. The projected mill rate is \$1.20 more than 10 years ago, but \$5.54 less than the 1993/94 mill rate when revenue limits began for schools.

		Equalized Valuation	Mill Rate	Net Total Tax Levy
Beginning of Rev. Limits	1993/1994	\$263,427,209	\$15.65	
10 years ago	2002/2003	\$562,427,918	\$8.91	
5 years ago	2006/2007	\$781,505,673	\$7.44	\$5,818,047
Fiscal Year	2007/2008	\$851,897,500	\$7.88	\$6,713,383
Fiscal Year	2008/2009	\$874,215,140	\$8.15	\$7,122,105
Fiscal Year	2009/2010	\$890,278,454	\$8.77	\$7,808,772
Fiscal Year	2010/2011	\$868,824,520	\$9.59	\$8,330,261
Fiscal Year	2011/2012	\$866,212,798	\$10.09	\$8,743,710
Fiscal Year Estimate	2012/2013	\$865,649,798	\$10.11	\$8,754,249

## Debt Retirement

Total Existing Debt—Bonds Referendum Debt (Fund 39)					
Years Remaining	Date	Principal	Interest	Total P&I	Annual Debt Service Levy
	10/1/2012		\$171,698	\$171,698	
7	4/1/2013	\$1,520,000	\$171,698	\$1,691,698	\$1,833,114
	10/1/2013		\$141,416	\$141,416	
6	4/1/2014	\$1,685,000	\$141,416	\$1,826,416	\$1,933,959
	10/1/2014		\$107,543	\$107,543	
5	4/1/2015	\$1,025,000	\$107,543	\$1,132,543	\$1,219,881
	10/1/2015		\$87,338	\$87,338	
4	4/1/2016	\$1,055,000	\$87,338	\$1,142,338	\$1,208,741
	10/1/2016		\$66,403	\$66,403	
3	4/1/2017	\$1,110,000	\$66,403	\$1,176,403	\$1,220,786
	10/1/2017		\$44,383	\$44,383	
2	4/1/2018	\$1,100,000	\$44,383	\$1,144,383	\$1,166,270
	10/1/2018		\$21,888	\$21,888	
1	4/1/2019	\$1,100,000	\$21,888	\$1,121,888	\$1,121,888
	10/1/2019		0	0	
		\$8,595,000	\$1,281,338	\$9,876,338	

The Debt Service Fund is established for the purpose of keeping long term principal and interest payments separate and distinct from all other funds. As of June 30, 2012 the School District of Sheboygan Falls had a total principal indebtedness of \$9,120,000 for referendum and non-referendum debt. A local tax rate of \$2.12 mills is projected to be required to meet the referendum indebtedness. Non-referendum debt is paid under the revenue limit formula making it a part of the General Fund levy.

The district has taken advantage of the low interest rates in recent years to refinance debt where feasible.

Total Existing Debt—Bonds Non-Referendum Debt (Fund 38)					
Years Remaining	Date	Principal	Interest	Total P&I	Annual Debt Service Levy
	10/1/2012		\$7,969	\$7,969	
5	4/1/2013	\$115,000	\$7,969	\$122,969	\$129,701
	10/1/2013		\$6,733	\$6,733	
4	4/1/2014	\$120,000	\$6,733	\$126,733	\$131,845
	10/1/2014		\$5,113	\$5,113	
3	4/1/2015	\$130,000	\$5,113	\$135,113	\$138,113
	10/1/2015		\$3,000	\$3,000	
2	4/1/2016	\$140,000	\$3,000	\$143,000	\$143,375
	10/1/2016		\$375	\$375	
1	4/1/2017	\$20,000	\$375	\$20,375	\$20,375
		\$525,000	\$46,388	\$571,380	

## Facilities Planning

The Sheboygan Falls School Board has been seriously evaluating the school facilities for nearly two years as part of a comprehensive planning process. Based on recommendations from a citizen-based committee known as the Facilities Public Taskforce, the School Board has been investigating preliminary options to primarily address the aging, outdated, and inefficient Middle School and other facility needs. The district held two special community workshops to share information with community members and receive community feedback.

The School Board has narrowed options to address the Middle School needs to 1. Rebuild/Renovate on the existing Middle School Site; 2. Build a new Middle School on a different site; 3. Build a new High School on a different site and move the Middle School into the High School.

There is also a need to address the Early Childhood program space, which may be impacted by the option selected for the Middle School.

Community members are encouraged to visit the Facilities Planning website at [www.sheboyganfalls.k12.wi.us/facilities-planning/](http://www.sheboyganfalls.k12.wi.us/facilities-planning/) for up-to-date information.

### Vision for Facilities

The School District of Sheboygan Falls is committed to having well-maintained buildings and grounds. They will be safe, cost-effective, energy efficient, and will enhance educational opportunities for students. Buildings will be designed and maintained that they can be adapted to quickly meet the changing needs of teachers and learners in the twenty-first century.



# School District Budget

<b>BUDGET ADOPTION 2012-2013 July 23, 2012</b>			
<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2010-2011</b>	<b>Estimated Actuals 2011-2012 unaudited</b>	<b>Budget 2012-2013</b>
Beginning Fund Balance (Account 930 000)	<b>2,911,094.02</b>	<b>3,064,502.46</b>	<b>3,706,259.65</b>
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	345.00	345.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	641,757.19
Ending Fund Balance, Unassigned (Acct. 939 000)	2,911,094.02	3,064,157.46	3,064,157.46
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>3,064,502.46</b>	<b>3,706,259.65</b>	<b>3,586,612.65</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	0.00	0.00	0.00
<b>Local Sources</b>			
210 Taxes	6,436,239.00	6,751,819.98	6,670,699.00
240 Payments for Services	4,481.61	0.00	0.00
260 Non-Capital Sales	4,962.70	5,327.50	4,500.00
270 School Activity Income	39,954.49	41,546.55	40,000.00
280 Interest on Investments	2,056.01	1,792.93	2,000.00
290 Other Revenue, Local Sources	153,036.44	152,491.85	151,000.00
<b>Subtotal Local Sources</b>	<b>6,640,730.25</b>	<b>6,952,978.81</b>	<b>6,868,199.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	6,813.80	7,205.50	7,176.00
340 Payments for Services	557,455.00	846,902.00	832,454.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>564,268.80</b>	<b>854,107.50</b>	<b>839,630.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	1,682.28	1,058.41	0.00
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
<b>Subtotal Intermediate Sources</b>	<b>1,682.28</b>	<b>1,058.41</b>	<b>0.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	110,755.50	109,830.36	198,731.00
620 State Aid -- General	10,203,730.00	9,256,532.00	9,433,254.00
630 DPI Special Project Grants	1,875.00	3,855.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	305,815.00	347,322.57	347,276.00
660 Other State Revenue Through Local Units	1,399.30	1,636.96	1,400.00
690 Other Revenue	69,240.00	40,340.00	40,415
<b>Subtotal State Sources</b>	<b>10,692,814.80</b>	<b>9,759,516.89</b>	<b>10,021,076.00</b>

# School District Budget

GENERAL FUND (FUND 10)	Audited 2010-2011	Estimated Actuals 2011-2012 unaudited	Budget 2012-2013
<b>Federal Sources</b>			
710 Transit of Aids	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	38,720.00	32,729.00	33,599.00
750 IASA Grants	51,031.00	80,334.00	108,869.00
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	92,918.65	309,623.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>182,669.65</b>	<b>422,686.00</b>	<b>142,468.00</b>
<b>Other Financing Sources</b>			
850 Reorganization Settlement	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
<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Revenues</b>			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	86,271.54	37,238.21	21,550.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	2,539.62	11,135.07	3,000.00
<b>Subtotal Other Revenues</b>	<b>88,811.16</b>	<b>48,373.28</b>	<b>24,550.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>18,170,976.94</b>	<b>18,038,720.89</b>	<b>17,895,923.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	3,378,031.20	2,961,763.10	3,030,419.00
120 000 Regular Curriculum	4,498,975.92	4,438,502.09	4,369,455.00
130 000 Vocational Curriculum	571,487.94	569,740.18	584,925.00
140 000 Physical Curriculum	563,790.26	512,174.26	523,425.00
160 000 Co-Curricular Activities	289,194.75	293,478.20	307,538.00
170 000 Other Special Needs	156,295.12	152,325.00	152,212.00
<b>Subtotal Instruction</b>	<b>9,457,775.19</b>	<b>8,927,982.83</b>	<b>8,967,974.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	499,668.83	511,872.98	504,772.00
220 000 Instructional Staff Services	483,946.96	497,174.54	506,051.00
230 000 General Administration	334,816.00	374,631.18	362,788.00
240 000 School Building Administration	778,114.21	779,858.37	783,427.00
250 000 Business Administration	2,967,563.68	2,988,078.79	2,893,328.00
260 000 Central Services	441,144.99	483,015.62	427,076.00
270 000 Insurance & Judgments	160,013.45	158,654.35	160,503.00
280 000 Debt Services	8,166.73	1,901.42	6,040.00
290 000 Other Support Services	176,767.33	106,815.42	165,000.00
<b>Subtotal Support Sources</b>	<b>5,850,202.18</b>	<b>5,902,002.67</b>	<b>5,808,985.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	1,956,311.60	1,719,144.42	1,979,687.00
430 000 Instructional Service Payments	747,883.05	846,902.00	1,108,924.00
490 000 Other Non-Program Transactions	5,396.48	931.78	0.00
<b>Subtotal Non-Program Transactions</b>	<b>2,709,591.13</b>	<b>2,566,978.20</b>	<b>3,238,611.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>18,017,568.50</b>	<b>17,396,963.70</b>	<b>17,865,570.00</b>

# School District Budget

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)</b>	<b>Audited 2010-2011</b>	<b>Estimated Actuals 2011-2012 unaudited</b>	<b>Budget 2012-2013</b>
900 000 Beginning Fund Balance	10,676.63	37,960.70	24,012.60
<b>900 000 Ending Fund Balance</b>	<b>37,960.70</b>	<b>24,012.60</b>	<b>24,012.60</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>3,356,189.23</b>	<b>3,031,810.35</b>	<b>3,179,685.00</b>
100 000 Instruction	2,379,050.09	2,184,320.32	2,272,782.00
200 000 Support Services	807,629.60	790,342.00	819,958.00
400 000 Non-Program Transactions	142,225.47	71,096.13	86,945.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>3,328,905.16</b>	<b>3,045,758.45</b>	<b>3,179,685.00</b>

<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>	<b>Audited 2010-2011</b>	<b>Estimated Actuals 2011-2012 unaudited</b>	<b>Budget 2012-2013</b>
900 000 Beginning Fund Balance	280,414.79	216,505.79	191,920.10
<b>900 000 ENDING FUND BALANCES</b>	<b>216,505.79</b>	<b>191,920.10</b>	<b>160,401.10</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,723,700.87</b>	<b>1,859,614.35</b>	<b>1,962,815.00</b>
281 000 Long-Term Capital Debt	1,662,677.54	1,756,447.54	1,863,396.00
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	
289 000 Other Long-Term General Obligation Debt	124,932.33	127,752.50	130,938.00
400 000 Non-Program Transactions	0.00	0.00	
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,787,609.87</b>	<b>1,884,200.04</b>	<b>1,994,334.00</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>10,595,000.00</b>	<b>9,120,000.00</b>	<b>7,485,000.00</b>

<b>FOOD SERVICE FUND (FUND 50)</b>	<b>Audited 2010-2011</b>	<b>Estimated Actuals 2011-2012 unaudited</b>	<b>Budget 2012-2013</b>
900 000 Beginning Fund Balance	91,775.65	95,257.20	87,474.52
<b>900 000 ENDING FUND BALANCE</b>	<b>95,257.20</b>	<b>87,474.52</b>	<b>87,474.52</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>832,924.22</b>	<b>860,918.67</b>	<b>789,028.00</b>
200 000 Support Services	829,442.67	868,701.35	789,028.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>829,442.67</b>	<b>868,701.35</b>	<b>789,028.00</b>

<b>COMMUNITY SERVICE FUND (FUND 80)</b>	<b>Audited 2010-2011</b>	<b>Estimated Actuals 2011-2012 unaudited</b>	<b>Budget 2012-2013</b>
900 000 Beginning Fund Balance	165,947.47	175,127.49	186,034.82
<b>900 000 ENDING FUND BALANCE</b>	<b>175,127.49</b>	<b>186,034.82</b>	<b>162,719.82</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>367,365.69</b>	<b>336,578.08</b>	<b>342,960.00</b>
200 000 Support Services	51,705.70	37,112.46	67,770.00
300 000 Community Services	306,479.97	288,558.29	298,505.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>358,185.67</b>	<b>325,670.75</b>	<b>366,275.00</b>



## Published Budget Summary

<b>GENERAL FUND</b>	<b>Audited 2010-2011</b>	<b>Estimated Actuals 2011-2012 unaudited</b>	<b>Budget 2012-2013</b>
Beginning Fund Balance	2,911,094.02	3,064,502.46	3,706,259.65
<b>Ending Fund Balance</b>	<b>3,064,502.46</b>	<b>3,706,259.65</b>	<b>3,586,612.65</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	6,640,730.25	6,952,978.81	6,868,199.00
Inter-district Payments (Source 300 + 400)	564,268.80	854,107.50	839,630.00
Intermediate Sources (Source 500)	1,682.28	1,058.41	0.00
State Sources (Source 600)	10,692,814.80	9,759,516.89	10,021,076.00
Federal Sources (Source 700)	182,669.65	422,686.00	142,468.00
All Other Sources (Source 800 + 900)	88,811.16	48,373.28	24,550.00
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>18,170,976.94</b>	<b>18,038,720.89</b>	<b>17,895,923.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100 000)	9,457,775.19	8,927,982.83	8,967,974.00
Support Services (Function 200 000)	5,850,202.18	5,902,002.67	5,808,985.00
Non-Program Transactions (Function 400 000)	2,709,591.13	2,566,978.20	3,088,611
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>18,017,568.50</b>	<b>17,396,963.70</b>	<b>17,865,570.00</b>

<b>SPECIAL PROJECTS FUND</b>	<b>Audited 2010-2011</b>	<b>Estimated Actuals 2011-2012 unaudited</b>	<b>Budget 2012-2013</b>
Beginning Fund Balance	10,676.63	37,960.70	24,012.60
<b>Ending Fund Balance</b>	<b>37,960.70</b>	<b>24,012.60</b>	<b>24,012.60</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>3,356,189.23</b>	<b>3,031,810.35</b>	<b>3,179,685.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>3,328,905.16</b>	<b>3,045,758.45</b>	<b>3,179,685.00</b>

<b>DEBT SERVICE FUND</b>	<b>Audited 2010-2011</b>	<b>Estimated Actuals 2011-2012 unaudited</b>	<b>Budget 2012-2013</b>
Beginning Fund Balance	280,414.79	216,505.79	191,920.10
<b>Ending Fund Balance</b>	<b>216,505.79</b>	<b>191,920.10</b>	<b>160,401.10</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,723,700.87</b>	<b>1,859,614.35</b>	<b>1,962,815.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,787,609.87</b>	<b>1,884,200.04</b>	<b>1,994,334.00</b>

<b>CAPITAL PROJECTS FUND</b>	<b>Audited 2010-2011</b>	<b>Estimated Actuals 2011-2012 unaudited</b>	<b>Budget 2012-2013</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>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Published Budget Summary

<b>FOOD SERVICE FUND</b>	<b>Audited 2010-2011</b>	<b>Estimated Actuals 2011-2012 unaudited</b>	<b>Budget 2012-2013</b>
Beginning Fund Balance	91,775.65	95,257.20	87,474.52
<b>Ending Fund Balance</b>	<b>95,257.20</b>	<b>87,474.52</b>	<b>87,474.52</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>832,924.22</b>	<b>860,918.67</b>	<b>789,028.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>829,442.67</b>	<b>868,701.35</b>	<b>789,028.00</b>

<b>COMMUNITY SERVICE FUND</b>	<b>Audited 2010-2011</b>	<b>Estimated Actuals 2011-2012 unaudited</b>	<b>Budget 2012-2013</b>
Beginning Fund Balance	165,947.47	175,127.49	186,034.82
<b>Ending Fund Balance</b>	<b>175,127.49</b>	<b>186,034.82</b>	<b>162,719.82</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>367,365.69</b>	<b>336,578.08</b>	<b>342,960.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>358,185.67</b>	<b>325,670.75</b>	<b>366,275.00</b>

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND</b>	<b>Audited 2010-2011</b>	<b>Estimated Actuals 2011-2012 unaudited</b>	<b>Budget 2012-2013</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>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

### Total Expenditures and Other Financing Uses

<b>ALL FUNDS</b>	<b>Audited 2010-2011</b>	<b>Estimated Actuals 2011-2012 unaudited</b>	<b>Budget 2012-2013</b>
<b>GROSS TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>24,321,711.87</b>	<b>23,521,294.29</b>	<b>24,194,892.00</b>
<b>Interfund Transfers (Source 100) - ALL FUNDS</b>	<b>1,956,311.60</b>	<b>1,719,144.42</b>	<b>1,979,687.00</b>
<b>Refinancing Expenditures (FUND 30)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>22,365,400.27</b>	<b>21,802,149.87</b>	<b>22,215,205.00</b>
<b>PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR</b>		<b>-2.52%</b>	<b>1.89%</b>

### PROPOSED PROPERTY TAX LEVY

<b>FUND</b>	<b>Audited 2010-2011</b>	<b>Estimated Actuals 2011-2012 unaudited</b>	<b>Budget 2012-2013</b>
General Fund	6,342,046.00	6,653,173.00	6,571,699.00
Referendum Debt Service Fund	1,599,806.00	1,732,392.00	1,833,114.00
Non-Referendum Debt Service Fund	123,409.00	126,845.00	129,701.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	265,000.00	231,300.00	219,735.00
<b>TOTAL SCHOOL LEVY</b>	<b>8,330,261.00</b>	<b>8,743,710.00</b>	<b>8,754,249.00</b>
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR</b>		<b>4.96%</b>	<b>0.12%</b>

## Glossary of School Finance Terms

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**Categorical Aids** – State or Federal aid which is intended to finance or reimburse a specific category of instructional or supporting program. The aid may only be used for the purpose for which it was paid.

**Enrollment**—The number of pupils attending regardless of their district of residence.

**Equalized Aid** – General state aids distributed to school districts based on a formula that takes into consideration each individual district’s equalized valuation, membership and costs.

**Function** – Designation that categorizes a reason or purpose served by a particular expenditure or made possible by a particular receipt.

**Fund** – An independent fiscal and accounting entity, with its own set of assets, liabilities, revenues and expenditures.

Fund 10 – General Fund

Fund 27 – Special Education Fund

Fund 30 – Debt Retirement Fund

Fund 50 – Food Service Fund

Fund 73—Trust Fund

Fund 80 – Community Service Fund

**Membership**— The average number of public school students who reside within the school district boundaries, and part-time attendance by home-based or private school students, plus summer school attendance.

**Mill Rate** – An amount stated in “dollars and cents per thousand” that is calculated by dividing the total tax levy by the total value of property to be taxed.

**Object** – Designation that categorizes an article or service obtained from a specific expenditure.

**Revenue Limit** – A state imposed limit to the amount of property taxes a school district is permitted to levy. It is determined by the prior year’s revenue limit, three year average pupil count, allowable per pupil revenue increase, and the amount of equalized aid to be received in the current year.

**Source** – Designation that classifies revenues and other receipts according to their origin, such as local, state, or federal.

# School District of Sheboygan Falls

Board of Education &  
District Administration  
220 Amherst Avenue  
Sheboygan Falls, WI 53085

Phone: 920-467-7893  
Fax: 920-467-7899

Visit our [website](http://www.sheboyganfalls.k12.wi.us) for more information  
[www.sheboyganfalls.k12.wi.us](http://www.sheboyganfalls.k12.wi.us)

## School District of Sheboygan Falls

The School District of Sheboygan Falls is a pre-K-12, public school system which serves students from the City of Sheboygan Falls, the Village of Waldo, as well as surrounding townships. Over 1800 students attend school at one of three sites:

- Sheboygan Falls High School (grades 9-12)
- Sheboygan Falls Middle School (grades 4K, 5-8)
- Sheboygan Falls Elementary School (grades 5K-4).

The District is governed by a 7 member, elected Board of Education and employs approximately 136 professional teachers, 97 support staff members, and 8 educational administrators. Over 62% of the professional staff holds a Masters Degree.

## Schools

### [Sheboygan Falls High School](#)

220 Amherst Avenue  
920-467-7890  
Luke Goral, Principal  
Aaron May, Asst. Principal/Ath. Director



### [Sheboygan Falls Middle School](#)

101 School Street  
920-467-7880  
Meloney Markofski, Principal

### [Sheboygan Falls Elementary School](#)

One Alfred Miley Avenue  
920-467-7820  
Kellie Manning, Principal



## Board Members, Term Expiring

John Mauer, President, April 2013  
Tom Bigler, Vice President, April 2013  
Victoria Bramstedt, Clerk, April 2014  
Peter Geise, Treasurer, April 2015  
Linda Adams, Clerk Pro-Tem, April 2014  
Steve Aykens, April 2013  
Kari Riddell, April 2015

## District Staff

Jean Born, District Administrator  
Mary Lofy, Director of Instruction  
Ann Roy, Director of Special Education  
Mary Blaha, Director of Business Services