



**2013/2014
Annual
Budget Report**

**School District of
Sheboygan Falls**

July 22, 2013

District Administrator's Message

Dear Sheboygan Falls Community,

As district administrator, I am proud to serve the families and community of Sheboygan Falls. With over 1700 students, the Sheboygan Falls School District is a public school system that serves the City of Sheboygan Falls, the Village of Waldo and surrounding townships with three schools. Our goal is to help each student in grades Pre-K through grade 12 reach success through a rigorous academic program taught by dedicated professionals and with support for individual students. We also value experiences outside of the classroom – such as co-curriculars, clubs and community involvement to enrich the lives of students and to provide a well-rounded education.

It is difficult not to read or hear about education in the news media. Our schools are no different. We recognize that our public schools must continue to be excellent institutions of learning and keep pace with the growing needs of a diverse student population, and change for today's families and learners. Therefore, in this year's budget, through many efforts, the administration and Board of Education have prioritized:

- Maintaining class sizes;

- Integrating technology and;

- Providing instruction to support individual needs.

These are just a few examples of how students are at the center of decision-making.

Additionally, a successful organization depends on the strengths of its employees. To retain and attract professional teachers who will continue our tradition of success, we must offer current instructional technology, ongoing professional development, fair performance evaluations and affordable compensation that support excellent work in the classroom. These too, are a part of our work this year.

The schools are also an integral part of the community and we are thankful for the community's support of our families through donations of food, clothing, equipment, and grants. Our professional team of staff members are active in our community too, many who volunteer and encourage our students to work in the community through service learning and community service, performances, and through organizing drives to help those among us in need our support. Indeed, our schools reflect the community's values. This gives us our "small town" feel. We are proud of our safe and positive school climates that are great places for children and adults.

Finally, we must also protect the community's investment in the school buildings. The district uses cost-effective facilities management strategies that focus on fiscal responsibility through various efforts. While the facilities referendum was not approved for the School District, we continue to address the facilities issues of the district and will return to the public with a proposed solution.

The School District of Sheboygan Falls provides an education for this century and with community support, all students can be successful.

Welcome to a new school year!

Jean Born, District Administrator

Evidence of Academic Excellence

High School ACT Composite 22.5
66% participation rate
State Composite 22.0
National Composite 21.1

Graduation Rate 99%

Daily Attendance Rate 92%

Higher Education Enrollment Rate 85%

- 52.4% of 4th Graders in Advanced or Proficient on State Math Tests in 2012-2013
- 57.1% of 8th Graders in Advanced or Proficient on State Math Tests in 2012-2013
- 62.6% of 10th Graders in Advanced or Proficient on State Math Tests in 2012-2013

Source: WINSS

Supporting Individual Student Needs

Elementary School

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

Technology

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

Middle School

- Service learning
- Exploratory coursework
- Houses
- Read 180

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

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

Evidence of Academic Excellence

High School Highlights

- HS FFA helped 500 Sheboygan County kindergarteners learn about agriculture
- Over \$200,000 in scholarships were awarded to HS Seniors
- 90 HS students participated in the musical “West Side Story”
- 18 members of the Robo Riot team competed in the regional competition
- The golf team placed 4th at state
- 7 female track athletes medaled at the WIAA State Championship
- English 12 students met with area professionals to network and learn about numerous career areas during the Professional Symposium

Middle School Highlights

- 24 students attended the Lakeland College Math meet, placing 3rd as a team
- 150 MS students learned basic drumming techniques and discussed culture/tolerance from a Master Drummer
- 8th grade students participated in a STEM project in conjunction with the Wisconsin DNR at Kohler-Andrae State Park
- 90 HS students participated in the musical “Jungle Book”
- All 5th grade students and 50 8th grade students participated in a financial literacy curriculum sponsored by Junior Achievement

Elementary School Highlights

- 200 students participated in the Morning Walkers program
- World Drumming—students skipped recess to learn about drumming techniques
- Ukulele Club—20 students practiced as a group and performed for concerts
- High School Choir and Jazz Band performed for the Elementary students
- All students participated in Bullying Prevention presentations
- Daily parent volunteers in workrooms, shelving books, assisting on the playground and many other areas supported learning.

Enrollment/Membership

PK-12 Enrollment													
Grade	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
PK-4	581	558	592	580	569	623	629	673	739	749	719	711	693
5-8	500	560	560	546	494	479	515	505	504	527	526	545	531
9-12	599	571	560	603	629	616	602	596	545	546	553	554	535
	1680	1689	1712	1729	1692	1718	1746	1774	1788	1822	1798	1810	1759
Inc/Dec	-9	9	23	17	-37	26	28	28	14	34	-24	12	-51
%													
Change	-0.53%	0.54%	1.36%	0.99%	-2.14%	1.54%	1.63%	1.60%	0.79%	1.90%	-1.32%	0.67%	-2.82%

Source: [WINSS](#)

Enrollment is the total number of all pupils attending regardless of residency (where a child lives). Enrollment at all levels decreased by 51 students last year. The High School experienced the biggest decrease.

The enrollment chart above indicates the actual number of students attending in the school district.

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.

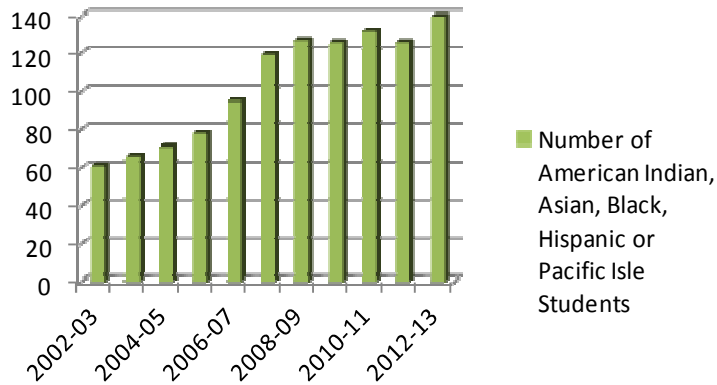
The membership chart below indicates the FTE which the state uses when determining the equalization aid allocation for the district. Equalization aid is based on the prior year's membership, which means that for 2013 aid membership has decreased.

PK-12 Equalization Aid Membership														
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Members	1,667	1,688	1,691	1,696	1,672	1,688	1,699	1,733	1,769	1,782	1,793	1,794	1,806	1,780
Inc/Dec	-35	21	3	5	-24	16	11	34	36	13	11	1	12	-26
%														
Change	-2.03%	1.26%	0.18%	0.30%	-1.42%	0.96%	0.65%	2.00%	2.08%	0.73%	0.62%	0.06%	0.67%	-1.44%

Source: [Longitudinal Survey of Equalization Aid Membership, DPI](#)

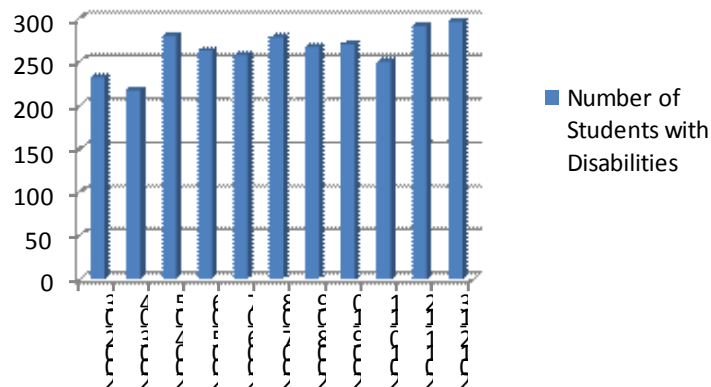
Student Demographics

Racial Diversity



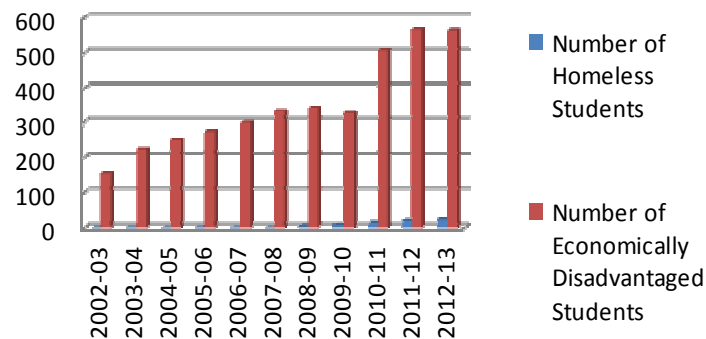
- Student demographics reflects the community of Sheboygan Falls
- Racial diversity continues to increase.
- 7.94% of students identify themselves as American Indian, Asian, Black, Hispanic or Pacific Isle
- 1.47% of students are Limited English Proficient

Students with Disabilities



- The number of students with disabilities has increased.
- 16.8% of students are identified with disabilities
- Students continue to be identified as economically disadvantaged meaning they qualify for free or reduced meals.
- 31.9% of students are economically disadvantaged
- Stable housing is a challenge.
- 1.42% of students are homeless

Economically Disadvantaged & Homeless Students



Meeting Students' Needs

The district offers homework help, extra tutoring, free breakfast and counseling support for students.

Members of the community have established programs to provide food and clothing assistance.

Source: [WINSS](#)

Revenues—State Equalization Aid

State Equalization Aid		
School Year	Amount	% Inc/Dec
03/04	8,709,453	3.05%
04/05	8,520,413	-2.17%
05/06	9,376,476	10.05%
06/07	9,723,600	3.70%
07/08	9,833,912	1.13%
08/09	10,277,148	4.51%
09/10	10,231,120	-0.45%
10/11	10,203,688	-0.27%
11/12	9,185,211	-9.98%
12/13	9,532,036	3.78%
13/14 est.	9,194,721	-3.54%

The main source of state general education support is [equalization aid](#) which is used to support general school operations in Sheboygan Falls. Equalization aid accounts for 43% of the general education (Funds 10 and 27) revenues.

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. Equalized aid is projected to decrease this year. The estimated equalized aid amount is significantly less than five years ago. The final state aid amount is provided to districts in October.

Categorical Aids

In addition to general equalization aids, the state provides other aids to districts. [Categorical aids](#) are provided for a specific category or instructional or supporting program. Sheboygan Falls receives special education, library, and transportation categorical aid. The state has approved a \$75 per pupil categorical aid for the next two school years. The district is estimating \$132,900 for this special categorical aid in 2013/14.

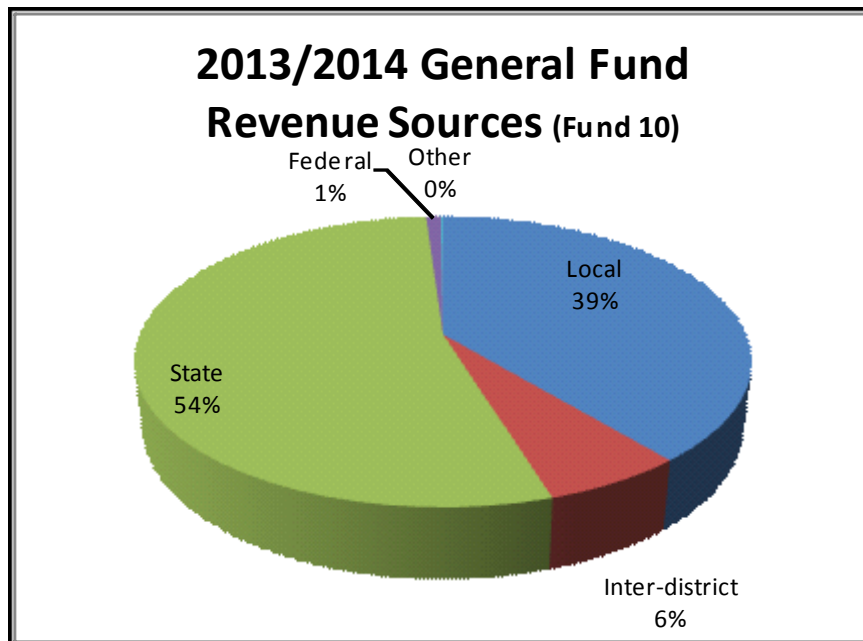
Special education categorical aid is based on prior year allowable costs. The percentage of the state’s support of special education costs is projected at 26% of last year’s allowable costs.

Common school aid or library aid, is based on the number of children ages 4-20 living in the district, usually around 2,400. The estimated per pupil amount is currently at a seven year low of \$24.71 per pupil.

Transportation aid is based on the number of students the district transports to school. The district transports 57% of its students.

Categorical Aids	
	2013/2014 Estimate
Transportation	44,740
Library	59,172
Special Categorical Aid	132,900
Special Education	700,000
Total Est. Categorical Aid	\$936,812

Revenues—General Fund



Local	7,134,305
State	9,845,285
Federal	167,393
Interdistrict	1,148,608
Other	26,050
Total	\$18,321,641

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 increase \$377,000 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 54% of our revenues as compared to 57% last year. Interdistrict revenue is revenue received from other districts through open enrollment or tuition. The amount budgeted for open enrollment is based on an estimated number of participants.

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 those 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 2013/2014 resulting in a larger transfer from the general fund to balance the special education fund. Sixty-five percent of the 2013/2014 estimated 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 allowable costs. High cost special education aid is only available if specific criteria is met for individual students. The district received \$13,000 for high cost special education aid in 2012/2013, but no aid is budgeted for 2013/2014.

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 2013/2014. The district has been informed that there is a strong likelihood of IDEA and Pre-School entitlements being decreased due to the federal sequestration; however final amounts will not be available until much later. The district has planned for these potential aid decreases.

Revenues—Grants/Gifts

The district receives some financial support through grants and gifts. These grants and gifts are restricted for certain programs and activities. Each grant has individual reporting parameters for claiming and documentation of the funds. Some grants require the district to match a portion of the grant.

The district received over \$32,000 in private grants in the 2012/2013 school year. The district has been notified of approval for an \$8,000 federal grant for 2013/2014. The following programs benefited from this financial support:

- Agriculture Program
- Junior Achievement
- Technology
- Robotics

The district also received donations from individuals and organizations. Those donations range from signs to musical instruments. The following programs benefited from this support:

- Athletics
- Weight Room
- Music
- Science
- Library
- Tech Ed.
- Elementary school programming
- Middle school programming
- District-wide student support programs
- High School student safety awareness programs



Members of the High School Robotics Team—Robo Riot

Assessing seedlings for the High School Agriculture program



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 almost 9% below the state average for the per pupil revenue limit. 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 per pupil low revenue floor amount. The low revenue floor is \$9,100; Sheboygan Falls is within \$48 of that low revenue amount. Less revenue per member means there are fewer funds to provide for programs and services for Sheboygan Falls 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 \$634 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)
2011/2012	\$12,590.67	\$11,956.57	(\$634.10)

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.

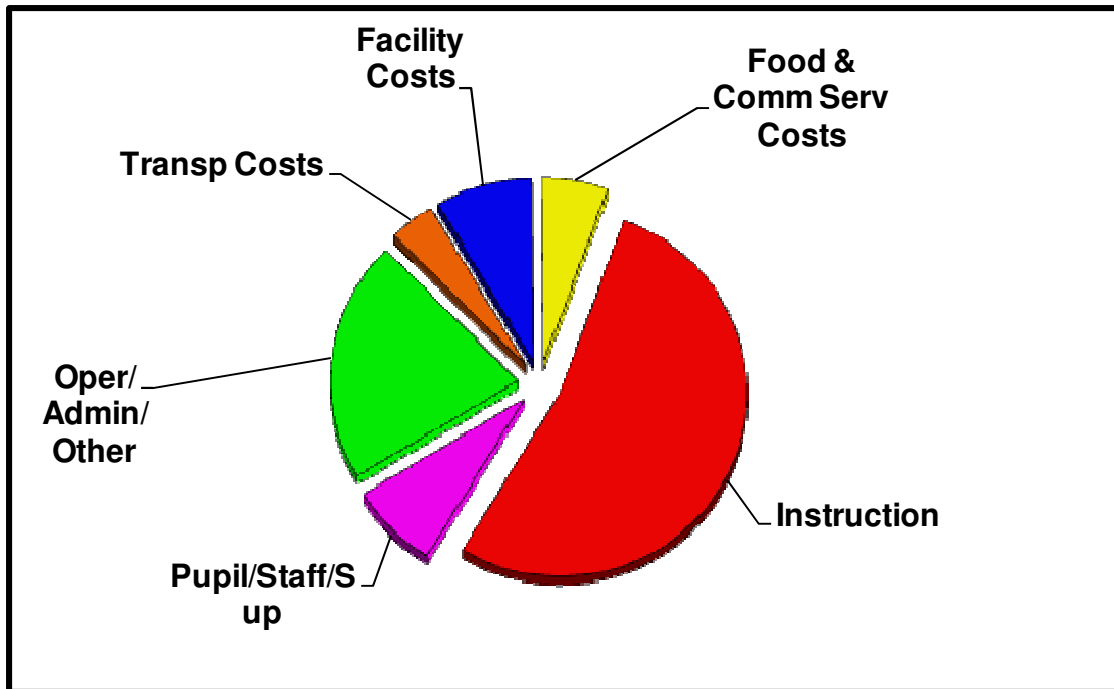
Sheboygan Falls has consistently had a lower Total District Cost per member than the state average. This is consistent with the district's low revenue position compared to the state average.

The district spends more on facilities and food and community service costs compared to other Wisconsin school districts. Sheboygan Falls' costs for pupil and staff support, operations and administration, and transportation costs are all less than 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)
2011/12	\$12,375	\$11,673	(\$702)

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

2011-12 Comparative Cost—Sheboygan Falls

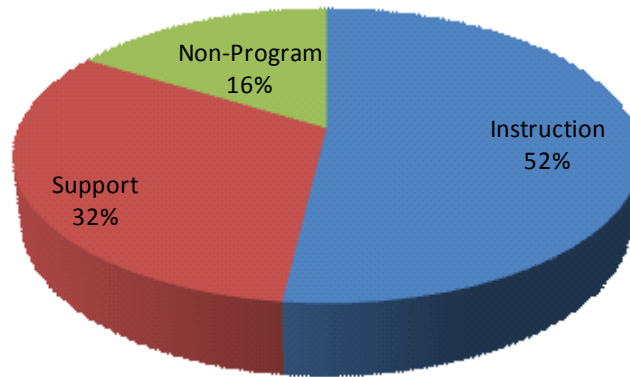


Membership	1,806	Total Cost	% of Total	Cost Per Memb
Instruction		\$11,203,339	53.1%	\$6,203
Pupil/Staff/Support		\$1,611,412	7.6%	\$892
Oper/Admin/Other		\$4,478,239	21.2%	\$2,480
Transportation Costs		\$819,413	3.9%	\$454
Facility Costs		\$1,767,175	8.4%	\$979
Food & Comm Serv Costs		\$1,202,243	5.7%	\$666
TOTALS		\$21,081,820	100.0%	\$11,673

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

Expenses— By Function

2013/14 Budgeted Expenditures by Function (Funds 10 & 27)



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 2013/14, over half (52%) of the district's general education (Fund 10) and special education (Fund 27) combined budget is spent directly on instruction. 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 .

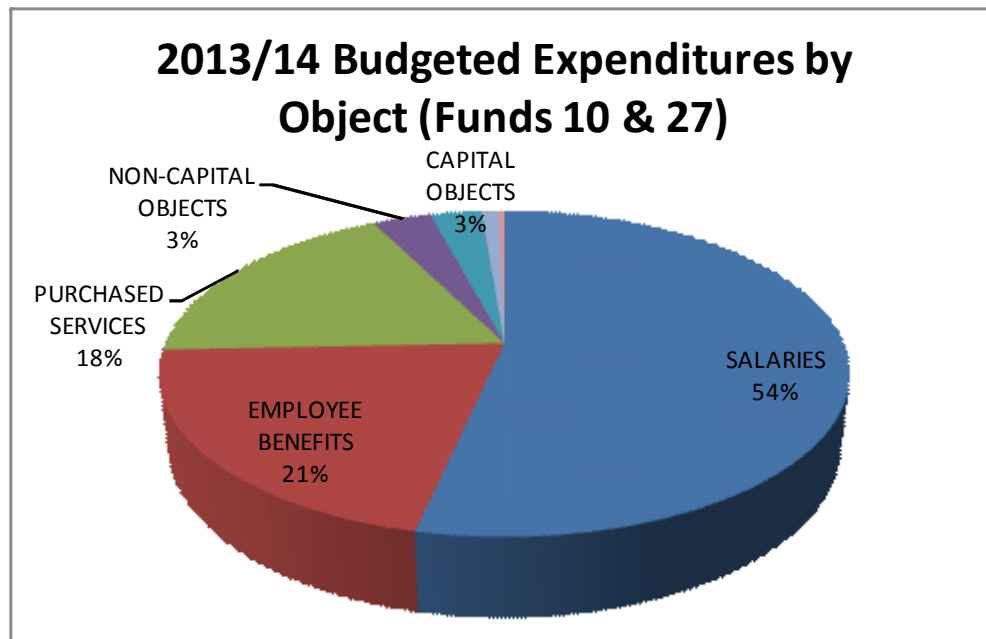


Cornucopia—a student-built produce stand.



Culinary Arts competition at Moraine Park Technical College

Expenses—By Object



Another way to categorize expenditures is by [object](#). Examples of objects are salaries, fringe benefits, personal services, insurance, and capital objects. For 2013/2014, salaries and fringe benefits make up 75% of the school district's budgeted expenditures. The 2013/2014 health insurance premium increase was reduced from 4% to a decrease of -2.5% by switching health insurance carriers. All school district staff pay 50% of the WRS and at least 12.6% of the health insurance premiums, eligible 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. The district's maintenance staff closely monitors facility usage to avoid heating or cooling unoccupied rooms. In addition, the district is benefiting from prior year investments in energy efficient lighting. These energy savings have allowed the district to address needs in other areas. The Purchased services category continues to increase as participation in open enrollment out of the district increases. On the third Friday in September, 184 students were counted as transferring out to other public school districts.

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. Two hundred twenty-five people are employed in the General and Special Education Funds. There are additional employees in the Community Service and Food Service categories.

- 143 Teachers
- 74 Support Staff
- 8 Administrators

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 2013/14 budget requests a total tax levy of \$9,112,459 or \$460,000 more than the 2112/13 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 10 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 increase slightly by 0.26%, the Department of Revenue will inform the district of the equalized valuation in October.

The mill rate is projected to be \$10.56 per thousand. The General fund portion of the levy is estimated to be \$8.08, the Debt Retirement portion is projected at \$2.24 and the Community Service portion is projected at \$0.24. The projected mill rate is \$2.05 more than 10 years ago, but \$5.09 less than twenty years ago 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	2003/2004	\$615,173,139	\$8.51	\$5,235,729
5 years ago	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	2012/2013	\$860,657,022	\$10.05	\$8,652,395
<i>Fiscal Year Estimate</i>	2013/2014	\$862,894,730	\$10.56	\$9,112,459

Debt Retirement

Total Existing Debt—Bonds Referendum Debt (Fund 39)

Years Remaining	Date	Principal	Interest	Total P&I	Annual Debt Service Levy
	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	
		\$7,075,000	\$937,941	\$8,012,941	

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, 2013, the School District of Sheboygan Falls had a total principal indebtedness of \$7,485,000 for referendum and non-referendum debt. A local tax rate of \$2.24 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
	10/1/2013		\$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
		\$410,000	\$30,440	\$440,440	

Facilities Planning

The Sheboygan Falls School Board adopted a resolution to present residents with a comprehensive plan to address facility needs at each of the three schools. District residents voted on one referendum question for a not-to-exceed total project cost of \$33,800,000. Highlights of the long-term plan included:

- Acquiring land and constructing a new middle school next to the elementary school
- Constructing an early learning addition to the elementary school
- Providing safety improvements at the high school and elementary school
- Replacing the high school outdoor bleachers
- Addressing high priority, long-term capital needs such as roof repairs and replacing obsolete heating/cooling/ventilation system controls and equipment

District residents did not approve the referendum on April 2, 2013.

The Sheboygan Falls School Board continues to utilize feedback from district residents to find a solution.

Community members are encouraged to visit the Facilities Planning website at 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.



Community Service Fund—Fund 80

The Community Service Fund (Fund 80) is used to account for activities that have a primary function of serving the community. The School District of Sheboygan Falls has an exceptional Recreation Department that is funded through the community service fund. The Recreation Department is governed by a board of community members with representatives from the school board and district administration. The Recreation and Aquatic Director is Bryan Hansen.

The Community Service Fund is supported through a combination of user fees and a local property tax levy. Expenditures for the Aquatic Center, youth athletic leagues, adult and youth recreational activities, and community service activities are incurred in this fund. Activities are open to all district residents.

Aquatic Center Participation

Aquatic Center Admission

2012-13 School Year Pass	4357
2013 Summer Pass	2014
2012-13 Paid Admission	3342
2013 Summer Paid Admission	3180
2012-13 Pool Rental	1466
2013 Summer Pool Rental	472
Total Aquatic Center Admission	14831

Red Cross Courses

Lifeguard Recertification	24
Lifeguard Training	22
Water Safety Instructor	5
Total Red Cross Courses	51

Swim Lessons

2012 Summer	693
2012-13 School Year	614
Parent/Child - 2012 Summer	14
Parent/Child - 2012-13 School Year	56
Private Swim Lessons	78
Total Swim Lessons	1455

Swim Team

2012 Summer	27
2012-13 School Year	51
Total Swim Team	78

Water Aerobics

2012-13 School Year	1347
2012 Summer	547
Total Water Aerobics	1894

Recreation Department Participation

Adult Open Gym

Adult Open Basketball	339
Adult Open Volleyball	417
Total Open Gym	756

Baseball/Softball

Baseball/Softball/Tee Ball	327
Baseball/Softball Camps	78
Total Baseball	405

Basketball

1st-4th Grade Boys & Girls	78
5th-8th Grade Boys & Girls	94
Total Basketball	172

Tennis

Tennis Lessons	60
Adult Tennis League - Fall	52
Adult Tennis League - Summer	51
Total Tennis	163

Weight Room

Weight Room - Summer 12	106
Weight Room - School Year	464
Total Weight Room	570

Wrestling

Wrestling - Summer	17
Wrestling - School Year	62
Total Wrestling	79

Community Service Fund—Fund 80

	2011-12	2012-13	2013-14
Community Service Fund Revenues	FY Activity	FY Activity	Revised Budget
PROPERTY TAX	231,300.00	218,293.00	205,000.00
*TAXES	231,300.00	218,293.00	205,000.00
WRESTLING FEES	340.00	770.00	660.00
WEIGHT ROOM FEES	680.80	580.00	750.00
FIT FALCON FEES	350.00	90.00	0
POOL PASSES	8,493.19	8,054.51	16,000.00
POOL RENTALS, NON-PASS ADMISSION	41,012.80	42,151.46	41,500.00
SWIM LESSONS	47,171.00	49,061.00	54,000.00
TRAINING COURSES	1,125.00	2,575.00	2,500.00
SOFTBALL	510.00	40.00	400.00
BASEBALL, YOUTH	4,168.25	7,335.00	6,500.00
BASKETBALL, YOUTH	630.00	3,145.00	3,000.00
TENNIS	746.00	1,310.00	2,000.00
VOLLEYBALL	0	0	500.00
OPEN GYM	705.00	1,087.00	400.00
ROPES COURSE	0	1,900.00	1,000.00
OTHER PROGRAMS	2,128.00	8.00	500.00
*SCHOOL ACTIVITY INCOME	108,060.04	118,106.97	129,710.00
INTEREST ON INVESTMENTS	227.82	147.77	125.00
*INTEREST ON INVESTMENTS	227.82	147.77	125.00
*LOCAL SOURCES	339,587.86	336,547.74	334,835.00
Total Revenues	\$339,587.86	\$336,547.74	\$334,835.00
	2011-12	2012-13	2013-14
Community Service Fund Expenditures	FY Activity	FY Activity	Revised Budget
OPERATIONS	37,611.87	54,733.47	55,129.00
MUNICIPAL LIASON OFFICER	43,342.33	44,592.89	47,287.00
SWIMMING POOL	208,589.93	200,273.59	221,735.00
ROPES COURSE	216.00	1,744.69	2,460.00
SOFTBALL	11,752.09	8,794.58	10,208.00
BASEBALL, YOUTH	6,036.07	4,633.98	5,553.00
BASKETBALL, YOUTH	5,179.23	4,002.31	4,906.00
ICE SKATING	0	278.68	538.00
WRESTLING	1,141.60	972.5	2,051.00
SWIMMING	1,937.70	2,208.01	2,388.00
VOLLEYBALL	5,030.63	2,778.80	4,630.00
GYM & WEIGHT	5,528.12	4,692.38	6,529.00
ADULT ENRICHMENT PROGRAMS	700.00	125.67	386.00
Total Community Service Expenditures	\$327,065.57	\$329,831.55	\$363,800.00

<http://www.sheboyganfalls.k12.wi.us/recdept/recreation-department/>

School District Budget

BUDGET ADOPTION 2013-2014 July 22, 2013			
GENERAL FUND (FUND 10)	Audited 2011-2012	Est. Actual 2012-2013	Budget 2013-2014
Beginning Fund Balance (Account 930 000)	3,064,502.46	3,573,990.61	3,781,169.63
Ending Fund Balance, Nonspendable (Acct. 935 000)	12,612.00	12,612.00	12,612.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	509,488.15	509,488.15	509,488.15
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	3,051,890.46	3,259,069.48	3,259,069.48
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	3,573,990.61	3,781,169.63	3,781,169.63
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	6,751,819.98	6,562,689.91	6,936,355.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	5,327.50	4,777.45	4,400.00
270 School Activity Income	41,546.55	43,238.06	42,000.00
280 Interest on Investments	1,719.76	2,793.51	2,500.00
290 Other Revenue, Local Sources	162,449.63	144,044.06	149,050.00
Subtotal Local Sources	6,962,863.42	6,757,542.99	7,134,305.00
Other School Districts Within Wisconsin			
310 Transit of Aids	7,205.50	7,901.21	7,248.00
340 Payments for Services	875,922.25	914,110.00	1,141,360.00
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	883,127.75	922,011.21	1,148,608.00
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	1,058.41	2,063.00	1,500.00
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	1,058.41	2,063.00	1,500.00
State Sources			
610 State Aid -- Categorical	109,830.36	194,766.00	236,812.00
620 State Aid -- General	9,256,531.00	9,532,266.00	9,194,721.00
630 DPI Special Project Grants	3,855.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	347,322.57	364,175.47	364,789.00
660 Other State Revenue Through Local Units	1,636.96	3,350.00	1,600.00
690 Other Revenue	40,340.00	45,089.00	47,363.00
Subtotal State Sources	9,759,515.89	10,139,646.47	9,845,285.00

School District Budget

GENERAL FUND (FUND 10)	Audited 2011-2012	Est. Actual 2012-2013	Budget 2013-2014
Federal Sources			
710 Transit of Aids	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	32,729.00	36,871.00	35,027.00
750 IASA Grants	80,075.00	125,328.00	132,366.00
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	309,623.35	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	422,427.35	162,199.00	167,393.00
Other Financing Sources			
850 Reorganization Settlement		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	37,238.21	67,557.24	21,550.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	11,918.55	6,197.64	3,000.00
Subtotal Other Revenues	49,156.76	73,754.88	24,550.00
TOTAL REVENUES & OTHER FINANCING SOURCES	18,078,149.58	18,057,217.55	18,321,641.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	2,964,438.01	2,910,074.16	2,986,756.00
120 000 Regular Curriculum	4,446,700.83	4,375,852.01	4,287,195.00
130 000 Vocational Curriculum	570,129.41	588,869.50	586,280.00
140 000 Physical Curriculum	512,733.64	529,419.40	528,882.00
160 000 Co-Curricular Activities	299,989.01	302,441.46	297,626.00
170 000 Other Special Needs	152,446.43	169,610.87	171,716.00
Subtotal Instruction	8,946,437.33	8,876,267.40	8,858,455.00
Support Sources			
210 000 Pupil Services	512,203.28	499,695.83	511,890.00
220 000 Instructional Staff Services	497,460.02	522,100.30	514,108.00
230 000 General Administration	379,850.54	408,396.41	390,974.00
240 000 School Building Administration	780,461.35	741,224.96	780,206.00
250 000 Business Administration	3,007,509.96	2,858,602.60	2,966,475.00
260 000 Central Services	483,474.79	407,873.07	428,301.00
270 000 Insurance & Judgments	163,759.16	157,766.36	178,685.00
280 000 Debt Services	1,771.13	77.78	5,060.00
290 000 Other Support Services	205,984.90	402,162.70	273,791.00
Subtotal Support Sources	6,032,475.13	5,997,900.01	6,049,490.00
Non-Program Transactions			
410 000 Inter-fund Transfers	1,683,158.15	1,782,503.00	2,092,621.00
430 000 Instructional Service Payments	904,968.57	1,188,158.80	1,321,075.00
490 000 Other Non-Program Transactions	1,622.25	5,209.32	0.00
Subtotal Non-Program Transactions	2,589,748.97	2,975,871.12	3,413,696.00
TOTAL EXPENDITURES & OTHER FINANCING USES	17,568,661.43	17,850,038.53	18,321,641.00

School District Budget

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)	Audited 2011-2012	Est. Actual 2012-2013	Budget 2013-2014
900 000 Beginning Fund Balance	37,960.70	24,701.56	23,446.50
900 000 Ending Fund Balance	24,701.56	23,446.50	23,446.50
TOTAL REVENUES & OTHER FINANCING SOURCES	3,038,262.93	3,018,004.13	3,237,336.00
100 000 Instruction	2,186,531.52	2,186,253.37	2,323,211.00
200 000 Support Services	795,178.90	760,594.39	831,125.00
400 000 Non-Program Transactions	69,811.65	72,411.43	83,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	3,051,522.07	3,019,259.19	3,237,336.00

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2011-2012	Est. Actual 2012-2013	Budget 2013-2014
900 000 Beginning Fund Balance	216,505.79	191,921.60	160,816.07
900 000 ENDING FUND BALANCES	191,921.60	160,816.07	125,322.07
TOTAL REVENUES & OTHER FINANCING SOURCES	1,859,615.85	1,963,253.25	2,065,804.00
281 000 Long-Term Capital Debt	1,756,447.54	1,863,421.28	1,967,833.00
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	127,752.50	130,937.50	133,465.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,884,200.04	1,994,358.78	2,101,298.00
842 000 INDEBTEDNESS, END OF YEAR	9,120,000.00	7,485,000.00	5,680,000.00

CAPITAL PROJECTS FUND (FUNDS 41, 48, 49)	Audited 2011-2012	Est. Actual 2012-2013	Budget 2013-2014
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	0.00	0.00	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
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	0.00	0.00	0.00

FOOD SERVICE FUND (FUND 50)	Audited 2011-2012	Est. Actual 2012-2013	Budget 2013-2014
900 000 Beginning Fund Balance	95,257.20	85,588.52	100,309.15
900 000 ENDING FUND BALANCE	85,588.52	100,309.15	100,309.15
TOTAL REVENUES & OTHER FINANCING SOURCES	865,508.68	848,261.75	840,818.00
200 000 Support Services	875,177.36	833,541.12	840,818.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	875,177.36	833,541.12	840,818.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2011-2012	Est. Actual 2012-2013	Budget 2013-2014
900 000 Beginning Fund Balance	175,127.49	187,649.78	194,365.97
900 000 ENDING FUND BALANCE	187,649.78	194,365.97	165,400.97
TOTAL REVENUES & OTHER FINANCING SOURCES	339,587.86	336,547.74	334,835.00
200 000 Support Services	37,611.87	54,733.47	55,129.00
300 000 Community Services	289,453.70	275,098.08	308,671.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	327,065.57	329,831.55	363,800.00

Published Budget Summary

GENERAL FUND	Audited 2011-2012	Est. Actual 2012-2013	Budget 2013-2014
Beginning Fund Balance	3,064,502.46	3,573,990.61	3,781,169.63
Ending Fund Balance	3,573,990.61	3,781,169.63	3,781,169.63
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	6,962,863.42	6,757,542.99	7,134,305.00
Inter-district Payments (Source 300 + 400)	883,127.75	922,011.21	1,148,608.00
Intermediate Sources (Source 500)	1,058.41	2,063.00	1,500.00
State Sources (Source 600)	9,759,515.89	10,139,646.47	9,845,285.00
Federal Sources (Source 700)	422,427.35	162,199.00	167,393.00
All Other Sources (Source 800 + 900)	49,156.76	73,754.88	24,550.00
TOTAL REVENUES & OTHER FINANCING SOURCES	18,078,149.58	18,057,217.55	18,321,641.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	8,946,437.33	8,876,267.40	8,858,455.00
Support Services (Function 200 000)	6,032,475.13	5,997,900.01	6,049,490.00
Non-Program Transactions (Function 400 000)	2,589,748.97	2,975,871.12	3,413,696.00
TOTAL EXPENDITURES & OTHER FINANCING USES	17,568,661.43	17,850,038.53	18,321,641.00

SPECIAL PROJECTS FUND	Audited 2011-2012	Est. Actual 2012-2013	Budget 2013-2014
Beginning Fund Balance	37,960.70	24,701.56	23,446.50
Ending Fund Balance	24,701.56	23,446.50	23,446.50
REVENUES & OTHER FINANCING SOURCES	3,038,262.93	3,018,004.13	3,237,336.00
EXPENDITURES & OTHER FINANCING USES	3,051,522.07	3,019,259.19	3,237,336.00

DEBT SERVICE FUND	Audited 2011-2012	Est. Actual 2012-2013	Budget 2013-2014
Beginning Fund Balance	216,505.79	191,921.60	160,816.07
Ending Fund Balance	191,921.60	160,816.07	125,322.07
REVENUES & OTHER FINANCING SOURCES	1,859,615.85	1,963,253.25	2,065,804.00
EXPENDITURES & OTHER FINANCING USES	1,884,200.04	1,994,358.78	2,101,298.00

CAPITAL PROJECTS FUND	Audited 2011-2012	Est. Actual 2012-2013	Budget 2013-2014
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

FOOD SERVICE FUND	Audited 2011-2012	Est. Actual 2012-2013	Budget 2013-2014
Beginning Fund Balance	95,257.20	85,588.52	100,309.15
Ending Fund Balance	85,588.52	100,309.15	100,309.15
REVENUES & OTHER FINANCING SOURCES	865,508.68	848,261.75	840,818.00
EXPENDITURES & OTHER FINANCING USES	875,177.36	833,541.12	840,818.00

Published Budget Summary

COMMUNITY SERVICE FUND	Audited 2011-2012	Est. Actual 2012-2013	Budget 2013-2014
Beginning Fund Balance	175,127.49	187,649.78	194,365.97
Ending Fund Balance	187,649.78	194,365.97	165,400.97
REVENUES & OTHER FINANCING SOURCES	339,587.86	336,547.74	334,835.00
EXPENDITURES & OTHER FINANCING USES	327,065.57	329,831.55	363,800.00

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2011-2012	Est. Actual 2012-2013	Budget 2013-2014
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2011-2012	Est. Actual 2012-2013	Budget 2013-2014
GROSS TOTAL EXPENDITURES -- ALL FUNDS	23,706,626.47	24,027,029.17	24,864,893.00
Interfund Transfers (Source 100) - ALL FUNDS	1,683,158.15	1,782,503.00	2,092,621.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	22,023,468.32	22,244,526.17	22,772,272.00
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		1.00%	2.37%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2011-2012	Est. Actual 2012-2013	Budget 2013-2014
General Fund	6,653,173.00	6,471,287.00	6,841,855.00
Referendum Debt Service Fund	1,732,392.00	1,833,114.00	1,933,759.00
Non-Referendum Debt Service Fund	126,845.00	129,701.00	131,845.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	231,300.00	218,293.00	205,000.00
TOTAL SCHOOL LEVY	8,743,710.00	8,652,395.00	9,112,459.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		-1.04%	5.32%

The below listed new or discontinued programs have a financial impact on the proposed 2013-2014 budget:

DISCONTINUED PROGRAMS	FINANCIAL IMPACT
NEW PROGRAMS	FINANCIAL IMPACT

Glossary of School Finance Terms

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.

Total District Cost—Total Education Cost (instructional, instructional support, transportation, facility acquisitions, debt service principal and interest) plus food and community service costs.

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

School District of Sheboygan Falls

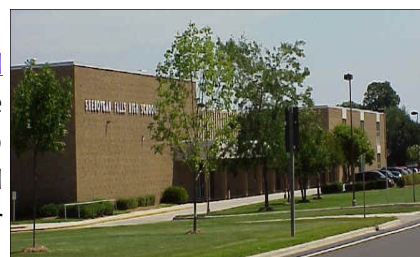
The School District of Sheboygan Falls is a pre-K-12, public school system which serves students from the City of Sheboygan Falls, the Village of Waldo, as well as surrounding townships. Over 1700 students attend school at one of three sites:

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

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



Board Members, Term Expiring

John Mauer, President, April 2016

Steve Aykens, Vice-President April 2016

Victoria Bramstedt, Clerk, April 2014

Peter Geise, Treasurer, April 2015

Linda Adams, Clerk Pro-Tem, April 2014

Mark Debbink, April 2015

John Johnson, April 2016

District Staff

Jean Born, District Administrator

Mary Lofy, Director of Instruction

Ann Roy, Director of Special Education

Mary Blaha, Director of Business Services