



Green Bay Area Public School District

2017-18



**Green Bay Area
Public School District**
Engagement. Equity. Excellence.

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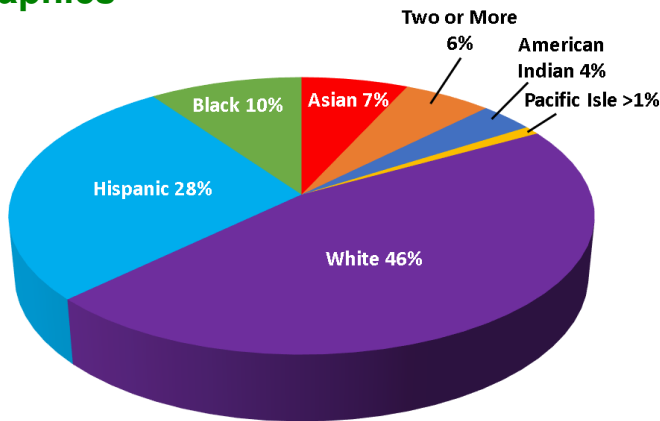
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About Us

Founded in 1856 with the first city-built school known as the Sale School, the Green Bay Area Public School District is more than 150 years old. We are a school district rich in traditions from the East and West High Schools football rivalry to the home of City Stadium (the original football field of the Green Bay Packers).

Our culturally diverse school district is comprised of 41 schools that serve more than 21,000 students. With a mission to educate every child to be college, career and community ready, the district offers a variety of programming to meet all students' needs.

Demographics



Communities Served

City of Green Bay | Village of Allouez | Village of Bellevue | Town of Scott | Parts of Ledgeview, Eaton and Humboldt



Our Mission

We educate all students to be college, career and community ready, inspired to succeed in our diverse world.

Our Schools

4 High Schools

East, Preble, Southwest, West

1 Charter High School (8-12)

John Dewey Academy of Learning

4 Middle Schools

Edison, Franklin, Lombardi, Washington

3 K-8 Schools

Aldo Leopold Community School, Red Smith, Leonardo da Vinci School for Gifted Learners

25 Elementary Schools

Baird, Beaumont, Chappell, Danz, Doty, Eisenhower, Elmore, Fort Howard, Howe, Jackson, Jefferson, Keller, Kennedy, King, Langlade, Lincoln, MacArthur, Martin, McAuliffe, Nicolet, Sullivan, Tank, Webster, Wequiock, Wilder

1 Alternative School

Dr. Rosa Minoka-Hill School (K-12)

3 Early Childhood Centers

Early Learning Center, Friedrich Froebel Garden of Early Learning, Nature-based 4K Program at the Bay Beach Wildlife Sanctuary

Personalized Pathways

Providing opportunities that are as *UNIQUE* as each child who walks through our doors.

Learn more about the following programs at www.gbaps.org.

Early Education

Nature-based 4K at the Bay Beach Wildlife Sanctuary

K-12 International Baccalaureate Programs

Chappell Elementary | Franklin Middle School | West High School

Gifted & Talented

Leonardo da Vinci School for Gifted Learners (K-8)

Dual Language Spanish Immersion

Danz Elementary | Baird Elementary | Jackson Elementary | Wilder Elementary
Edison Middle School

Fine Arts

East High School Institute for the Fine Arts
Webster Elementary School of Integrated Arts

Community School

Aldo Leopold Community School

Project Based Learning

John Dewey Academy of Learning (8-12)

STEM Schools (Science, Technology, Engineering, and Math)

Elmore Elementary | King Elementary Children's Center for Engineering |
Lombardi Middle School | Southwest High School

Additional Opportunities for High School Students

Preble High School Culinary Arts | Certified Nursing Assistant Program
City Stadium Automotive at East High School | Bridges Construction & Renovation
Bay Link Manufacturing at West High School | Project Lead the Way

By the Numbers

- 21,000+ students
- 83.8% graduation rate (2015-16)
- 94.3% 4-yr cohort graduation rate
- 1,833 teachers
- 654 educational support staff
- 58% free & reduced lunch 41 schools
- 54% teachers/administrators earned advanced degrees



Superintendent

Dr. Michelle Langenfeld

Board of Education

Dr. Brenda Warren, President
Katie Maloney
Dr. Christopher Wagner
Andrew Becker
Edward Dorff
Julie Jansch
Laura McCoy

District Communication

Website - www.gbaps.org

Education Connection - a twice a year newsletter mailed to all resident Households



Did You Know?

The District has had more than 90 Golden Apple Award winners.

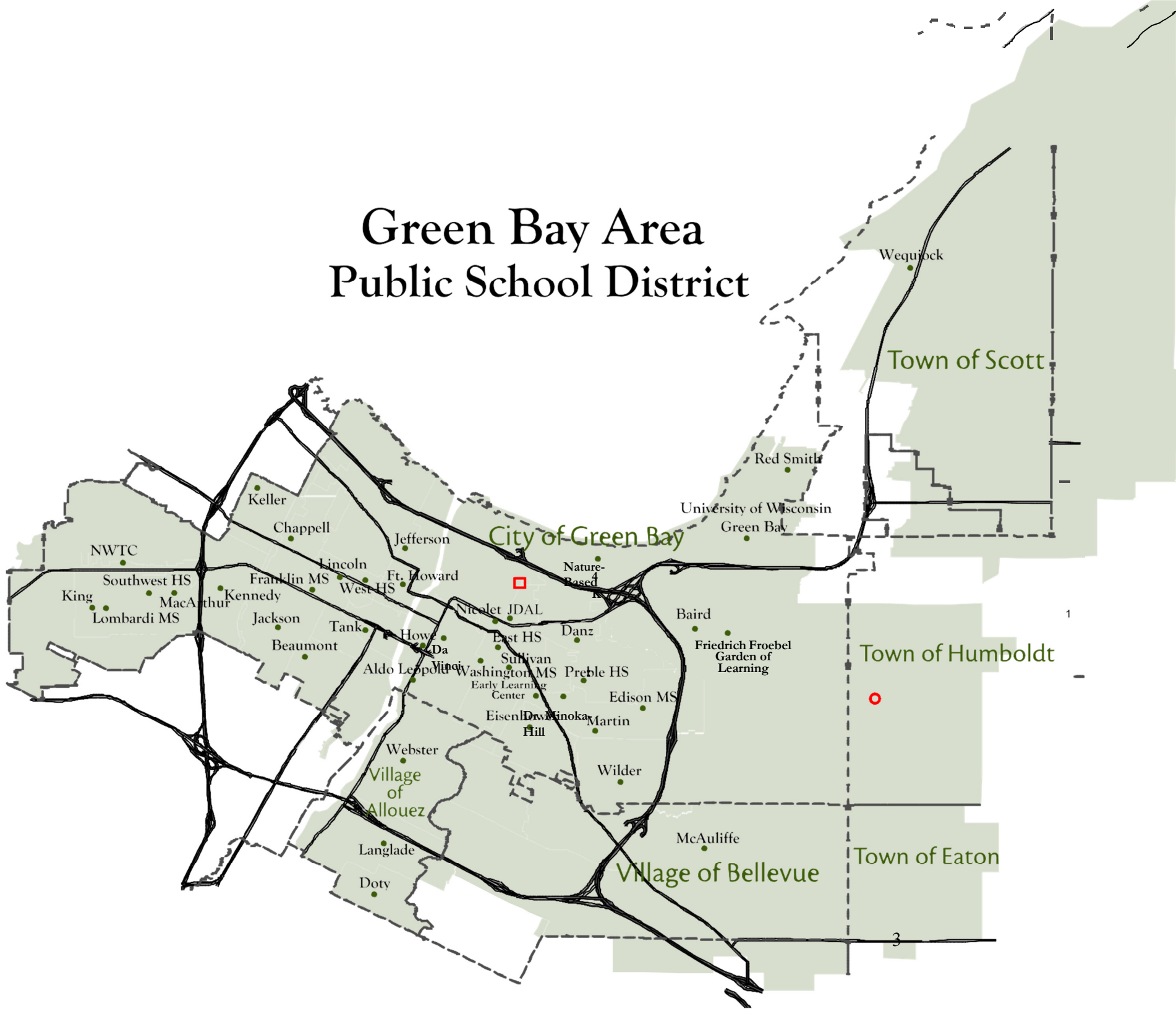
The District offers more than 100 opportunities to access college-level coursework with the potential to earn college credit.

Superintendent Langenfeld was recognized as the 2016 Athena Award recipient from the Greater Green Bay Chamber.

East High School's City Stadium Automotive ® is one of only 14 high schools in the state to be National Automotive Technician Education Foundation (NATEF) certified.

Business, community and post-secondary education partnerships provide our students with resources and support to meet our mission

Green Bay Area Public School District



GENERAL FUND

The General Fund comprises a set of accounts to show all major operations of the District which do not have to be accounted for in another special-purpose fund. Since this fund includes the major activity of the District, it also includes large sources of revenues including property taxes, monies from other districts, state aids and grants, and most federal aids and grants. Likewise, expenditures include operating expenses of the District, such as salaries, benefits, contracted services, consumables, equipment and insurances. These areas are otherwise known as objects for coding purposes. Expenditures are accounted for by programs relating to instruction, student services, administration, maintenance, student transportation, and capital expenditures, otherwise known as functions for coding purposes.

**GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2017-18
GENERAL FUND**

FUND 10 REVENUE

The General Fund shows budgeted revenues for 2017-18 at approximately \$272M, which is an increase from 2016-17 of approximately \$11.6M due to:

Change in Actual Revenues

• State Per Pupil Increased by \$200/Student	\$ 4.4M
• Property Levy	\$ 2.7M
• State Aid General	\$ 2.4M
• Federal ESEA (Title)	\$ 1.7M
• High Poverty Aid	\$ 400K
Total Change in Actual Revenues:	\$ 11.6M

Please note the revenue limit did not increase, which has historically occurred except during the last two State biennial budgets. This is an important consideration towards the District's financial health as this additional revenue source funds typical increases in operational costs.

The following detail and graph show the various revenue sources for 2017-18.

**GREEN BAY AREA PUBLIC SCHOOL DISTRICT FUND 10
GENERAL FUND**

		<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
REVENUE	Source				
LOCAL SOURCES					
Taxes	210	65,212,233	72,252,695	74,854,842	77,596,273
Interfund Payments	230	278,867	260,782	78,515	79,000
Payments for Services	240	70,344	131,988	125,922	125,862
Non-Capital Sales	260	13,703	6,806	16,702	15,000
School Activity Income	270	192,301	169,822	174,313	176,000
Interest on Investments	280	162,483	120,245	196,833	200,000
Other Local	290	810,895	951,049	1,015,985	943,800
OTHER DISTRICTS WITHIN WISCONSIN					
Open Enrollment Tuition	340	1,989,135	2,389,542	2,650,321	2,640,912
INTERMEDIATE REVENUE					
State Aid transit from CESA	510	33,638	34,845	9,493	9,562
STATE REVENUE					
State Aid Categorical	610	5,829,030	5,683,626	2,356,904	2,317,606
State Aid General	620	139,056,805	141,977,904	153,414,866	155,789,846
Special Projects Grants	630	448,451	420,297	483,040	320,719
Payments for Services	640	181,496	187,212	164,294	171,196
AGR	650	4,441,111	4,536,630	4,583,404	4,583,404
DNR State Revenue	660	5,801	5,996	6,125	6,000
Tax Exempt Computer/Other/Per Pupil Aid	690	971,239	795,383	6,191,932	12,404,411
FEDERAL REVENUE					
Federal Aid Categorical	710	207,970	218,121	232,544	236,332
Special Projects Grants	730	2,766,093	3,077,729	3,042,654	3,878,085
Title I Revenue	750	6,943,999	6,340,430	7,567,809	8,125,250
Federal Aid through State Agencies	780	922,061	861,512	1,030,606	1,030,000
Other Federal Sources	790	0	240,509	306,150	557,615
OTHER SOURCES					
Sale of Capital Assets	860	10,176,362	137,757	86,614	86,000
OTHER REVENUE					
Refund of Prior Disbursement	970	225,288	340,327	1,879,678	750,000
TOTAL REVENUE:		\$240,939,304	\$241,141,203	\$260,469,547	\$272,042,873

**GREEN BAY AREA PUBUC SCHOOL DISTRICT FUND
10-GENERAL FUND**

<u>Description</u>	DETAIL OF REVENUE				
	<u>Source</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
<u>LOCAL SOURCES</u>					
Local Property Taxes	211	65,059,995	72,102,337	74,701,671	77,446,406
Chargeback Levy	212	6,794	7,830	4,867	4,867
Mobile Home Taxes	213	145,444	142,528	148,304	145,000
Interfund Payments	230	278,867	260,782	78,515	79,000
Private Tuition Payments	241	70,344	72,958	43,862	43,862
Transportation Fees	248	0	59,030	82,060	82,000
Noncapital Sales	269	13,703	6,806	16,702	15,000
Cocurricular Admissions	270	86,678	87,194	79,790	80,000
Cocurricular User Fees	271	0	(1,299)	0	0
Cocurricular Season Pass	272	41,583	38,196	38,073	40,000
Cocurricular Admissions Other	274	64,040	45,730	56,451	56,000
Interest on Investments	280	162,483	120,245	196,833	200,000
Parking Fees	291	68,704	70,094	69,437	65,000
Student Fees	292	469,343	497,853	569,666	535,000
Rental Fees	293	170,107	210,004	158,332	160,300
Graduation Fees	296	17,975	17,682	18,832	18,000
Student Fines	297	14,365	14,976	17,016	15,000
Transcript Fees	298	4,162	2,442	2,435	500
Miscellaneous	299	66,239	137,997	180,267	150,000
TOTAL:		\$66,740,826	\$73,893,385	\$76,463,113	\$79,135,935
<u>OTHER DISTRICTS WITHIN WISCONSIN</u>					
Tuition from Other WI Districts	341	0	15,140	0	0
Tuition - Open Enrollment	345	1,989,135	2,374,402	2,650,321	2,640,912
TOTAL:		\$1,989,135	\$2,389,542	\$2,650,321	\$2,640,912
<u>INTERMEDIATE REVENUE</u>					
State Aid Transit from CESA	515	33,638	34,845	9,493	9,562
TOTAL:		\$33,638	\$34,845	\$9,493	\$9,562
<u>STATE REVENUE</u>					
Transportation Aid	612	292,828	262,146	288,156	248,857
Library Aid	613	1,102,302	997,327	870,199	870,199
Bilingual Aid	618	1,198,925	1,157,454	1,198,549	1,198,550
Other Categorical Aids	619	3,234,975	3,266,700	0	0
Equalization Aid	621	137,807,088	140,523,545	151,960,507	155,789,846
High Poverty Aid	628	1,249,717	1,454,359	1,454,359	0
Special Project Grants	630	448,451	420,297	483,040	320,719
State Tuition	641	181,496	187,212	164,294	171,196
AGR Aid	650	4,441,111	4,536,630	4,583,404	4,583,404
State Rev through Local Units	660	5,801	5,996	6,125	6,000
Tax Exempt Computer Aid	691	971,239	790,036	706,182	700,913
High Poverty Aid	692	0	0	0	1,808,533
Per Pupil Aid	695	0	0	5,485,750	9,883,350
Other State Rev	699	0	5,347	0	11,615
TOTAL:		\$150,933,934	\$153,607,048	\$167,200,566	\$175,593,182
<u>FEDERAL REVENUE</u>					
Vocational Education Aid	713	207,970	218,121	232,544	236,332
Special Project Grants	730	2,766,093	3,077,729	3,042,654	3,878,085
Title I Revenue	751	6,943,999	6,340,430	7,567,809	8,125,250
Fed Aid through State Agencies	781	922,061	861,512	1,030,606	1,030,000
Other Federal Revenue	790	0	240,509	306,150	557,615
TOTAL:		\$10,840,123	\$10,738,300	\$12,179,762	\$13,827,282
<u>OTHER SOURCES</u>					

		<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
Sale of Capital Assets	860	10,176,362	137,757	86,614	86,000
TOTAL:		\$10,176,362	\$137,757	\$86,614	\$86,000

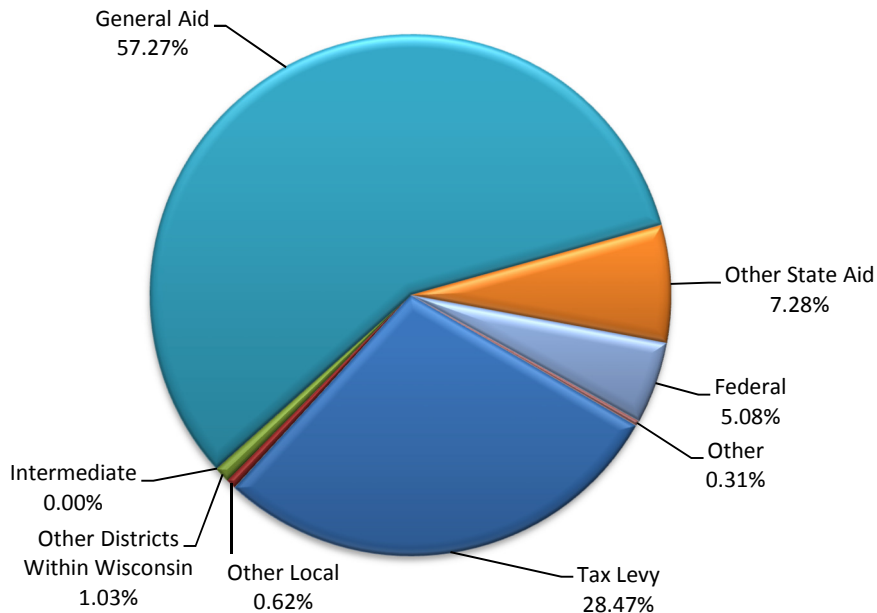
OTHER REVENUE

Self Funded Benefit Cost Adjustment	965	0	0	1,127,464	0
Aidable Adjustments	971	225,288	340,327	752,214	750,000
TOTAL:		\$225,288	\$340,327	\$1,879,678	\$750,000
TOTAL REVENUES:		\$240,939,304	\$241,141,203	\$260,469,547	\$272,042,873

FUND BALANCE

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
Beginning Fund Balance	45,441,039	45,567,992	37,843,248	41,532,407
Revenues	240,939,304	241,141,203	260,467,547	272,042,873
Expenditures	240,812,351	248,865,947	256,778,388	272,042,873
Ending Fund Balance	\$45,567,992	\$37,843,248	\$41,532,407	\$41,532,407

FUND 10 - GENERAL FUND Revenue	BUDGET	%
Tax Levy	77,446,406	28.47%
Other Local	1,689,529	0.62%
Other Districts Within Wisconsin	2,640,912	0.97%
Intermediate	9,562	0.00%
General Aid	155,789,846	57.27%
Other State Aid	19,803,336	7.28%
Federal	13,827,282	5.08%
Other	836,000	0.31%
TOTAL REVENUE	\$272,042,873	100%



**GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2017-18
GENERAL FUND**

FUND 10 EXPENDITURES

The General Fund shows budgeted expenditures for 2017-18 of \$272M, which is an increase from 2016-17 of approximately \$15.2M due to several changes:

- Increase in Salaries and Benefits \$ 7.9M
- Increase in Contracted Services (vouchers, OE) \$ 5.3M
- Increase in Non-Capital Purchases \$ 5.2M
- Increase in Special Education Transfer \$ 2.3M
- Increase in Fund Balance \$ 2.5M

- Decrease in Debt Transfer (EEE Related) \$ -8.0M

At this time, these expenditure budgets are the best calculations of what Administration has to bring forward for recommendation towards the Board of Education's approval on Wednesday, November 1st. Where these are recommendations at this time, budgets can be fluid and priorities can change from the point upon which these were developed through when a purchase is actually initiated. As was done in 2016-17 and before, any changes to these numbers will be brought forward for approval and an amendment.

The following detail and graph show the various expenditure objects and functions for 2017-18.

**GREEN BAY AREA PUBLIC SCHOOL DISTRICT FUND 10 -
GENERAL FUND
DETAIL OF EXPENDITURES**

<u>Description</u>	<u>Source</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
<u>SALARIES</u>					
Teacher Salaries	200111	74,102,554	76,439,085	77,052,244	79,994,345
Mgt/Tech/Other Prof Salaries	200112	11,007,420	12,073,233	12,725,073	12,884,885
Paraprofessional Salaries	200113	2,143,663	2,336,247	2,441,723	2,681,477
Clerical Salaries	200114	4,796,904	4,977,186	5,241,236	5,322,446
Coordinator Salaries	200116	53,772	50,423	46,069	45,511
Security Specialists Salaries	200117	126,748	189,713	406,214	533,265
Executive Assistant Salaries	200118	485,422	324,591	362,891	383,874
Security Services Salaries	200119	33,097	37,439	35,255	33,476
Monitor Salaries	200121	1,015,468	1,107,744	1,032,405	1,216,243
Noon Hour Supervisor Salaries	200122	884,094	1,026,596	1,064,663	1,236,035
Coop Clerical Salaries	200123	61,244	56,026	53,432	42,609
Truant Officer Salaries	200124	5,300	2,085	0	0
Parent Assistant Salaries	200125	44,250	60,571	65,216	70,653
Hourly w/Benefits	200126	39,070	292,307	269,631	268,140
Van Drivers	200127	38,511	143,228	151,385	145,532
Sub Teacher Salaries	200131	1,629,030	1,531,732	1,496,072	1,294,751
Interfaculty Sub Salaries	200132	194,835	219,242	266,285	348,696
Sub Clerical Salaries	200133	153,562	162,713	103,110	158,616
Sub Paraprofessional Salaries	200134	85,214	115,526	81,335	81,179
Sub Monitor Salaries	200135	39,698	36,600	19,485	23,386
Limited Term Employee Salaries	200137	1,207,280	602,074	723,694	799,624
Sub Noon Hour Supervisor Salaries	200138	43,389	32,332	25,889	32,539
Teacher Sub Staff Development	200139	18,787	0	0	462,180
Cocurricular Salaries	200141	1,367,629	1,410,592	1,403,029	1,444,158
Non-Teaching Duty Salaries	200142	103,294	96,395	95,011	73,163
Summer School Salaries	200143	0	0	55,404	28,013
Teacher Department Chair Salaries	200144	289,116	302,419	311,569	311,567
Summer School Teaching Salaries	200145	1,613,504	1,621,383	1,537,760	1,192,326
Board of Education Compensation	200148	35,400	35,200	35,300	33,600
Additional	200149	0	128,144	164,997	291,965
Teacher House Leader Salaries	200150	27,193	27,760	26,784	26,784
Teacher Content Leader Salaries	200151	86,736	50,952	47,295	47,298
Teacher Prof Development Certification	200152	245,304	176,880	143,030	99,353
Aub Asst Tchr Summer Sch	200153	0	0	217	619
Sign on Bonus	200156	0	0	43,169	34,236
Teacher Overloads	200157	0	0	429,402	429,407
Custodial/Maintenance Salaries	200161	7,864,282	8,306,268	8,383,866	8,612,891
Temporary Employee Salaries	200162	423,508	187,936	175,456	247,465
Custodial/Maint Overtime Salaries	200163	74,376	70,298	80,659	67,312
Sub Custodial Overtime Salaries	200164	94,594	34,545	8,434	34,688
Building Rental Custodian Overtime Salaries	200165	33,885	41,559	32,417	35,156
Snowplow Overtime Salaries	200166	43,005	35,137	48,505	71,200
Emergency Repair Overtime Salaries	200167	504	1,445	2,135	1,499
Sub Custodial Salaries	200168	10,200	9,642	3,750	10,980
Additional Time - Teacher	200171	2,715,555	2,137,663	1,544,918	2,349,394
Additional Time - Administrator	200172	62,147	180,974	91,847	17,428
Additional Time - Paraprofessional	200173	109,780	120,686	106,016	141,171
Additional Time - Clerical	200174	144,619	322,704	145,594	167,286
Additional Time - Food Service	200175	1,247	3,412	1,868	1,600
Additional Time - Monitor	200176	15,969	37,266	22,665	10,708
Additional Time - Noon Hour Supervisor	200177	34,110	44,850	45,693	59,240
Additional Time - Exec Assistant	200178	141,548	37,438	20,649	18,049
Addl Time - Misc	200179	0	0	17,100	75
Nondistributed Salaries	200190	0	0	55,978	121,859
TOTAL:		\$113,746,816	\$117,238,241	\$118,743,825	\$124,039,952

EMPLOYEE BENEFITS	Source	2015 Actual	2016 Actual	2017 Actual	2018 Budget
Employee Retirement Paid by Board	200211	0	(186)	0	0
Employer Retirement Contribution	200212	7,484,775	7,525,933	7,654,456	8,181,789
Social Security	200220	8,206,776	8,519,411	8,577,819	9,316,283
Life Insurance	200230	209,225	176,013	176,840	108,135
Dental Insurance	200243	1,994,349	2,131,913	2,336,111	2,345,630
Vision Insurance	200246	8,235	6,999	6,339	6,427
Health Insurance	200248	19,414,685	24,145,316	25,121,467	26,273,907
Long Term Disability Insurance	200251	378,472	386,459	480,867	473,554
Workers Compensation Insurance	200254	1,023,502	1,229,699	1,164,073	1,240,350
Retirement - Emeritus	200290	1,591,426	1,388,282	1,633,091	1,818,961
Annuity Payment	200293	29,000	26,000	26,000	26,000
TOTAL:		\$40,340,444	\$45,535,839	\$47,177,064	\$49,791,036

CONTRACTED SERVICES					
Contracted Services	200310	13,322,081	4,541,996	3,716,530	4,356,800
Professional Learning	200312	792,928	732,216	538,731	869,181
Other Contracted Services	200319	251,468	241,215	297,637	419,475
Equipment Repair	200324	199,318	193,471	178,930	244,759
Construction - Contractors	200327	5,964,510	5,073,628	3,312,245	3,751,000
Utilities - Gas	200331	723,138	497,203	522,984	680,000
Utilities - Electricity	200336	1,767,150	1,849,951	1,908,082	1,930,000
Utilities - Water	200337	118,376	131,820	126,335	130,000
Utilities - Sewerage	200338	258,644	269,323	284,563	285,000
Student Transportation	200341	6,834,939	6,458,918	6,257,406	6,790,561
Employee Travel	200342	107,846	108,476	93,383	151,181
Other Travel	200349	1,250	1,250	1,146	1,750
Advertising	200351	38,417	36,619	36,674	71,520
Postage	200353	149,988	151,807	153,141	156,620
Printing & Binding	200354	13,923	24,894	37,068	40,713
Telecommunications	200355	464,931	696,919	947,005	705,234
Data Processing	200360	75,095	157,460	197,977	233,190
Software Maintenance	200365	773,185	695,801	839,145	1,107,772
Educational Services - Non Governmental	200370	94,018	97,454	27,766	14,000
Payments to Municipalities	200381	35,236	20,560	17,480	17,160
Payments to Other WI Districts	200382	10,951,378	11,950,996	14,011,203	15,386,988
Payments to CESA	200386	485,906	525,453	141,388	151,219
Payments to State	200387	44,702	1,182,292	1,251,398	2,629,948
Payments to WI Tech Colleges	200389	28,512	26,750	51,914	31,000
Interfund Payments	200390	0	0	0	174,620
TOTAL:		\$43,496,939	\$35,666,472	\$34,950,132	\$40,329,691

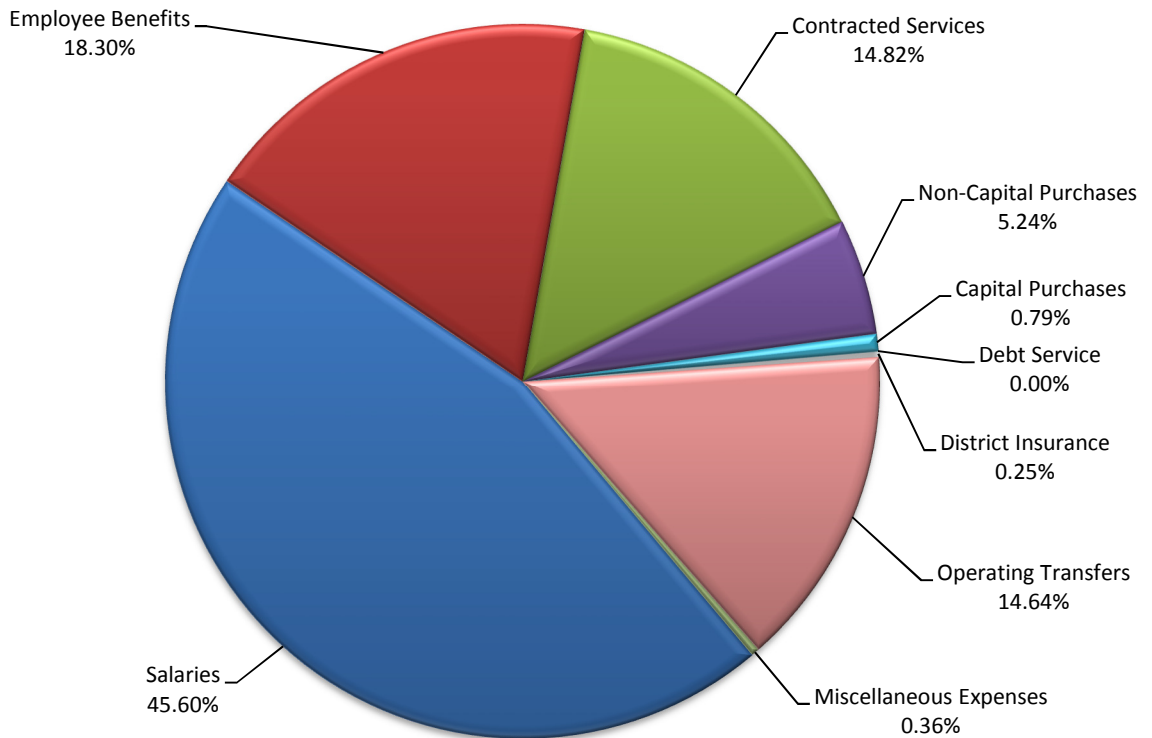
NON-CAPITAL PURCHASES					
General Supplies	200411	3,219,656	2,957,033	2,934,659	3,572,059
Workbooks	200412	251,898	421,223	340,180	133,820
Food	200415	0	1,213	1,020	900
Petroleum	200418	75,576	75,144	86,316	88,300
Apparel	200420	102,606	66,598	116,672	107,578
General Media	200430	0	0	440,604	330,869
Audiovisual Purchases	200431	249,246	25,181	3,775	579
Library Books	200432	300,543	271,005	2,441	10,000
Student Newspapers	200433	1,163	1,536	90	1,440
Student Periodicals	200434	37,371	42,169	6,636	10,978
Student Computer Software	200435	587,995	810,573	864,144	846,878
Library Computers / Software	200436	180,642	98,518	952,084	1,134,034
Student Reference Materials	200439	168,508	59,517	1,304	12,951
Non Capital Equipment	200440	0	441,854	430,113	3,359,825
Tools & Implements	200446	9,919	9,904	10,478	10,400
Resale Expense	200450	11,522	1,089	9,800	0
Equipment Components - MIS/DP	200460	57,139	287,161	388,625	644,250
Textbooks	200470	1,142,267	1,648,681	2,025,122	3,618,898
Nonstudent Computer Software	200480	398,546	71,863	12,659	35,591
Nonstudent Reference Materials	200490	103,099	202,751	381,400	329,525

		<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
TOTAL:		\$6,897,696	\$7,493,012	\$9,008,122	\$14,248,875
<u>CAPITAL PURCHASES</u>					
Site Acquisition	200511	0	900	65,000	65,000
Site Rental	200517	12,884	9,077	11,037	22,039
Building Acquisition	200531	695,954	188,181	706,391	0
Building Rental	200537	319,165	315,614	319,141	317,668
Building Component Add/Replace	200541	1,758,758	1,937,690	131,472	122,500
Equipment Addition	200551	625,098	578,347	1,820	2,000
Equipment/Vehicles Group Deprec	200552	182,346	5,178	0	0
Equipment Addition	200553	901,884	330,002	323,646	212,450
Equipment Replacement	200561	587,650	1,154,907	0	10,000
Group Deprec Equipment	200562	33,461	441,154	0	0
Equipment Replacement over \$5,000	200563	341,077	113,401	146,755	185,600
Equipment Rental	200571	929,176	2,971,523	250,198	1,215,579
TOTAL:		\$6,387,454	\$8,045,975	\$1,955,460	\$2,152,836
<u>DEBT SERVICE</u>					
Interest on Temporary Notes	200682	47,181	0	0	0
Paying Agent Fees	200691	3,222	2,315	2,678	7,576
TOTAL:		\$50,403	\$2,315	\$2,678	\$7,576
<u>DISTRICT INSURANCE</u>					
Liability Insurance	200711	112,981	122,599	123,273	130,000
Property Insurance	200712	243,014	435,155	452,539	500,000
Unemployment Compensation Insurance	200730	67,864	50,724	30,747	50,000
TOTAL:		\$423,859	\$608,478	\$606,559	\$680,000
<u>OPERATING TRANSFERS</u>					
Transfer to Special Education Fund	200827	24,398,153	28,376,800	27,595,166	29,843,985
Transfer to Non-Referendum Debt Fund	200838	4,685,000	5,439,514	15,227,280	9,973,452
Transfer to Capital Projects	200840	0	152,510	0	0
TOTAL:		\$29,083,153	\$33,968,824	\$42,822,446	\$39,817,437
<u>MISCELLANEOUS EXPENSES</u>					
District Dues and Fees	200941	218,790	150,271	123,985	126,554
Employee Dues and Fees	200942	18,366	18,056	15,817	34,309
Student Dues and Fees	200943	138,738	131,839	160,832	166,371
Other Dues/Fees	200949	0	0	1,472	1,000
Insurance Adjustment	200964	2,174	1,525	1,106	1,500
Other Adjustments	200969	(311)	235	1,179,743	625,736
Property Tax Refunds	200972	7,830	4,867	29,146	20,000
TOTAL:		\$385,587	\$306,792	\$1,512,102	\$975,470
TOTAL EXPENDITURES:		\$240,812,351	\$248,865,947	\$256,778,388	\$272,042,873

**GREEN BAY AREA PUBLIC SCHOOL
DISTRICT 2017-18**

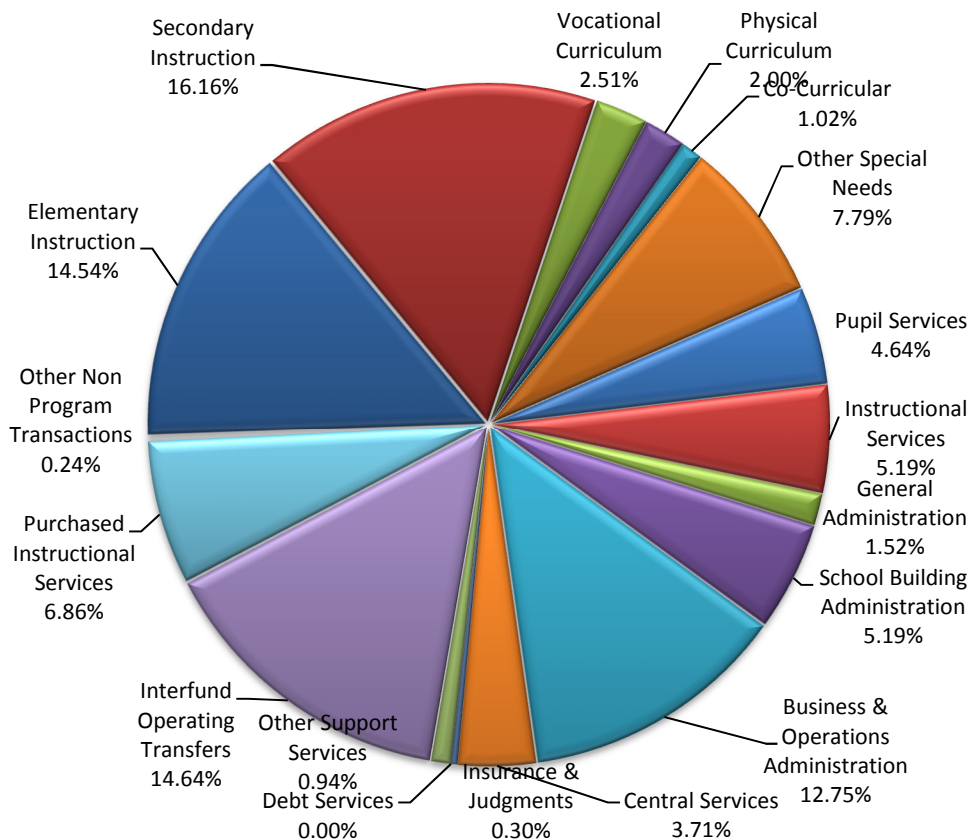
Fund 10 - GENERAL FUND - Expenditure Budget

FUND 10 - GENERAL FUND Expenditures	BUDGET	%
Salaries	124,039,952	45.60%
Employee Benefits	49,791,036	18.30%
Contracted Services	40,329,691	14.82%
Non-Capital Purchases	14,248,875	5.24%
Capital Purchases	2,152,836	0.79%
Debt Service	7,576	0.00%
District Insurance	680,000	0.25%
Operating Transfers	39,817,437	14.64%
Miscellaneous Expenses	975,470	0.36%
TOTAL EXPENDITURES	\$272,042,873	100%



GREEN BAY AREA PUBLIC SCHOOL DISTRICT 2017-18

FUND 10 - GENERAL FUND Expenditures	BUDGET	%
Elementary Instruction	39,551,333	14.54%
Secondary Instruction	43,950,695	16.16%
Vocational Curriculum	6,814,894	2.51%
Physical Curriculum	5,450,704	2.00%
Co-Curricular	2,776,929	1.02%
Other Special Needs	21,191,121	7.79%
Pupil Services	12,635,632	4.64%
Instructional Services	14,117,721	5.19%
General Administration	4,135,217	1.52%
School Building Administration	14,120,605	5.19%
Business & Operations Administration	34,686,589	12.75%
Central Services	10,091,680	3.71%
Insurance & Judgments	822,200	0.30%
Debt Services	7,576	0.00%
Other Support Services	2,559,068	0.94%
Interfund Operating Transfers	39,817,437	14.64%
Purchased Instructional Services	18,667,736	6.86%
Other Non Program Transactions	645,736	0.24%
TOTAL EXPENDITURES	\$272,042,873	100%



**GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2017-18
SPECIAL REVENUE TRUST FUND**

FUND 21 REVENUES

The Special Revenue Trust Fund revenue is projected to be \$1,393,593. The monies received are gifts and donations from outside parties that are used for a specific purpose outside of the organization's normal or typical operations.

FUND 21 EXPENDITURES

The expenditures are projected to be \$1,393,593. Activity varies based on the above revenues and this budget is the best estimate for activity at this time.

FUND BALANCE

The fund balance for this trust fund tends to vary depending on the timing of the gifts and donations as opposed to when expenditures are incurred. This is closely monitored and communicated to the different owners of these monies.

**GREEN BAY AREA PUBLIC SCHOOL DISTRICT
FUND 21 - SPECIAL REVENUE TRUST**

REVENUE	Source	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
LOCAL SOURCES					
School Activity Income	270	21,168	0	0	0
Interest on Investments	280	1,485	1,149	1,267	0
Other Local	290	1,754,253	1,540,772	1,216,675	1,393,593
TOTAL REVENUE:		<u>\$1,776,906</u>	<u>\$1,541,920</u>	<u>\$1,217,941</u>	<u>\$1,393,593</u>

EXPENDITURES	Object	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
Salaries	100	126,471	128,723	132,661	249,466
Employee Benefits	200	9,362	18,376	20,641	73,178
Contracted Services	300	1,099,247	457,093	406,472	406,472
Non-Capital Purchases	400	380,501	510,355	557,796	557,797
Capital Purchases	500	155,084	422,765	101,027	101,028
Miscellaneous Expenses	900	8,829	5,861	5,652	5,652
TOTAL EXPENDITURES:		<u>\$1,779,493</u>	<u>\$1,543,174</u>	<u>\$1,224,249</u>	<u>\$1,393,593</u>

FUND BALANCE	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
Beginning Fund Balance	10,150	7,562	6,308	0
Revenues	1,776,906	1,541,920	1,217,941	1,393,593
Expenditures	1,779,493	1,543,174	1,224,249	1,393,593
Ending Fund Balance	<u>\$7,562</u>	<u>\$6,308</u>	<u>\$0</u>	<u>\$0</u>

**GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2017-18
INDIAN EDUCATION FUND**

FUND 22 REVENUE

The revenue amount for the Indian Education Program for 2017-18 is projected at \$309,249. The grant award is determined by the federal government. The amount of funding has remained rather consistent over the course of the last few fiscal years.

FUND 22 EXPENDITURES

The projected expenditures equal the amount of revenue at \$309,249 as spending of these resources aligns with the award.

FUND BALANCE

Fund balance is not allowed for these monies per Federal requirements.

**GREEN BAY AREA PUBLIC SCHOOL DISTRICT
FUND 22 - INDIAN EDUCATION**

REVENUE	<u>Source</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
FEDERAL REVENUE					
Other Federal Sources	790	340,790	307,803	341,359	309,249
TOTAL REVENUE:		\$340,790	\$307,802	\$341,359	\$309,249

EXPENDITURES	<u>Object</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
Salaries	100	191,483	189,815	184,463	207,696
Employee Benefits	200	77,939	81,682	74,835	101,553
Contracted Services	300	53,790	31,724	29,683	0
Non-Capital Purchases	400	17,473	4,551	52,377	0
Miscellaneous Expenses	900	105	30	0	0
TOTAL EXPENDITURES:		\$340,790	\$307,802	\$341,359	\$309,249

**GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2017-18
SPECIAL EDUCATION FUND**

FUND 27 REVENUES

The revenues in this fund come from three sources; local, state and federal. The chart on page 21, shows that 65.25% of special education costs are paid with district funds. The Federal government awards 12.7% through grants and Medicaid reimbursement. The State reimburses 22.04% through reimbursement of categorical aid from prior year's expenditures. This Fund cannot have a fund balance at the end of the year. Hence, the General Fund is required to transfer a reconciled amount of monies to cover the difference between total costs less the revenue received from the other sources. The budgeted amount of the general fund transfer for 2017-18 will be \$29.8 million, an increase of \$2.3 million from last fiscal year. This increase in the transfer amount from the General Fund is due to the additional services being provided to students under their Individualized Educational Plans.

FUND 27 EXPENDITURES

Expenditures are expected to increase by \$2.4 million for 2017-18, with total expenditures of \$45.7 million. School districts who receive federal special education aid are required to maintain the same or greater local funding from one year to the next on a per-pupil basis. This is called the Maintenance of Effort (MOE). The Wisconsin Department of Public Instruction performs annual compliance reviews to determine whether school districts have met the federal requirements. With the included budget, it is calculated that the District will be in compliance with MOE.

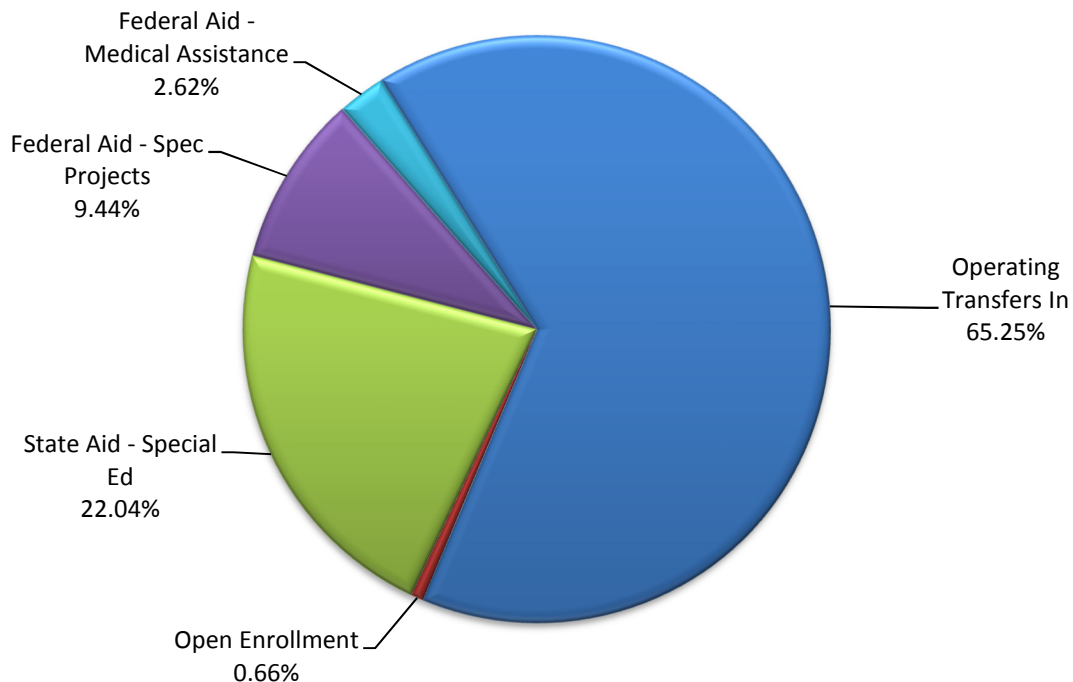
FUND BALANCE

Fund balance is not allowed for these monies per State requirements.

**GREEN BAY AREA PUBLIC SCHOOL DISTRICT
FUND 27 - SPECIAL EDUCATION
DETAIL OF REVENUE**

<u>Description</u>	<u>Source</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
<u>TRANSFERS</u>					
Transfer from General Fund	110	24,398,153	28,376,800	27,595,166	29,843,985
TOTAL:		\$24,398,153	\$28,376,800	\$27,595,166	\$29,843,985
<u>OTHER DISTRICTS WITHIN WISCONSIN</u>					
Special Ed Tuition - Non Open Enrollment	346	0	93,899	300,518	300,518
Special Ed Tuition - Open Enrollment	347	64,322	132,887	0	0
TOTAL:		\$64,322	\$226,786	\$300,518	\$300,518
<u>INTERMEDIATE REVENUE</u>					
Federal Aid Transit from CESA	517	0	0	2,000	0
TOTAL:		\$0	\$0	\$2,000	\$0
<u>STATE REVENUE</u>					
State Special Ed Aid	611	9,656,098	9,120,717	9,903,256	10,043,421
High Cost Spec Educ Aid	625	263,989	61,275	36,889	36,890
Spec Ed Transition BBL	697	0	0	4,778	0
TOTAL:		\$9,920,087	\$9,181,992	\$9,944,923	\$10,080,311
<u>FEDERAL REVENUE</u>					
High Cost Spec Educ Aid	711	37,244	41,674	10,601	10,000
Special Project Grants	730	4,571,103	4,167,786	3,924,963	4,306,324
Fed Aid through State Agencies	781	1,413,819	1,066,832	1,205,272	1,200,000
TOTAL:		\$6,022,166	\$5,276,291	\$5,140,836	\$5,516,324
<u>OTHER REVENUE</u>					
Self Funded Benefit Cost Adjustment	965	0	0	321,145	0
TOTAL:		\$0	\$0	\$321,145	\$0
TOTAL REVENUES:		\$40,404,727	\$43,061,868	\$43,304,588	\$45,741,138

Fund 27 - SPECIAL EDUCATION - Revenue Budget



GREEN BAY AREA PUBLIC SCHOOL DISTRICT

FUND 27 - SPECIAL EDUCATION

DETAIL OF EXPENDITURES

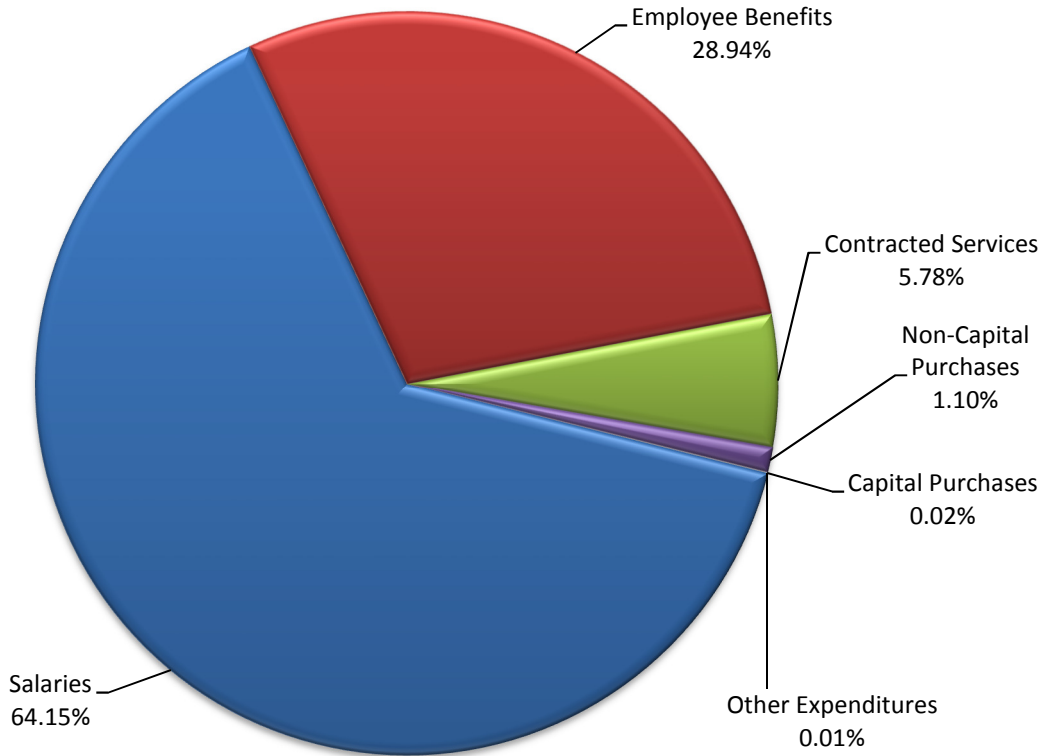
<u>Description</u>	<u>Source</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
<u>SALARIES</u>					
Teacher Salaries	200111	20,221,553	20,839,406	20,451,037	20,999,607
Mgt/Tech/Other Prof Salaries	200112	371,939	312,128	606,817	626,567
Paraprofessional Salaries	200113	4,666,499	5,345,432	5,492,412	6,029,626
Clerical Salaries	200114	327,874	286,431	276,608	292,762
Executive Assistant Salaries	200118	24,985	41,705	52,283	53,437
Coop Clerical Salaries	200123	0	0	2,260	3,519
Van Drivers	200127	0	0	513	0
Sub Teacher Salaries	200131	301,394	326,562	305,249	303,143
Interfaculty Sub Salaries	200132	40,220	38,647	51,544	50,735
Sub Clerical Salaries	200133	975	4,368	8,724	8,724
Sub Paraprofessional Salaries	200134	226,921	136,289	146,514	221,058
Sub Monitor Salaries	200135	120	0	0	0
Limited Term Employee Salaries	200137	325,585	221,430	150,799	150,799
Teacher Sub Staff Development	200139	0	0	0	5,413
Cocurricular Salaries	200141	14,760	14,760	14,760	0
Teacher Department Chair Salaries	200144	107,142	114,586	117,842	117,842
Summer School Teaching Salaries	200145	2,754	5,216	29,556	21,168
Additional	200149	0	5,800	20,560	0
Teacher Prof Development Certification	200152	124,512	99,480	66,153	50,299
Sign on Bonus	200156	0	0	15,896	16,614
Teacher Overloads	200157	0	0	38,867	38,866
Temporary Employee Salaries	200162	35,591	66,388	44,456	0
Additional Time - Teacher	200171	169,962	173,228	198,355	93,798
Additional Time - Administrator	200172	1,450	0	0	0
Additional Time - Paraprofessional	200173	9,852	4,742	48,497	38,555
Additional Time - Clerical	200174	2,309	25,076	11,002	1,100
Additional Time - Monitor	200176	0	0	(36)	0
Additional Time - Noon Hour Supervisor	200177	0	0	7	0
Additional Time - Exec Assistant	200178	9,287	10,640	2,478	1,400
Nondistributed Salaries	200190	0	0	0	219,000
TOTAL:		\$26,985,684	\$28,072,314	\$28,153,155	\$29,344,032
<u>EMPLOYEE BENEFITS</u>					
Employer Retirement Contribution	200212	1,782,032	1,810,591	1,830,306	1,935,965
Social Security	200220	1,946,165	2,036,259	2,024,046	2,204,319
Life Insurance	200230	45,683	48,597	48,027	29,462
Dental Insurance	200243	564,761	607,494	653,864	661,211
Vision Insurance	200246	1,832	1,656	1,903	1,730
Health Insurance	200248	5,703,660	7,030,234	7,042,729	7,662,994
Long Term Disability Insurance	200251	130,731	136,872	136,767	110,297
Workers Compensation Insurance	200254	243,038	253,127	277,570	293,450
Retirement - Emeritus	200290	681,417	503,299	391,948	337,095
TOTAL:		\$11,099,320	\$12,428,130	\$12,407,159	\$13,236,523
<u>CONTRACTED SERVICES</u>					
Contracted Services	200310	470,799	87,157	141,216	869,182
Professional Learning	200312	38,402	23,542	39,964	9,240
Equipment Repair	200324	8,766	4,713	7,731	3,969
Student Transportation	200341	1,154,884	1,517,984	1,918,537	1,702,000
Employee Travel	200342	70,579	68,072	65,648	28,260
Other Travel	200349	0	0	7	0
Advertising	200351	52	326	321	0
Postage	200353	6	0	0	0
Printing & Binding	200354	921	845	152	0
Telecommunications	200355	1,056	1,056	1,056	0
Educational Services - Non Governmental	200370	8,071	263,844	10,424	0
Payments to Other WI Districts	200382	94,716	47,318	0	0
Payments to CESA	200386	116,937	116,921	102,167	0
Payments to WI Tech Colleges	200389	200	0	0	0
Interfund Payments	200390	175,291	155,928	39,623	29,535
TOTAL:		\$2,140,680	\$2,287,708	\$2,326,844	\$2,642,186

<u>NON-CAPITAL PURCHASES</u>		<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
General Supplies	200411	60,506	47,785	71,918	39,543
Workbooks	200412	91	699	135	800
Petroleum	200418	0	0	0	1,000
General Media	200430	0	0	149,288	0
Audiovisual Purchases	200431	0	87	0	0
Student Periodicals	200434	30	277	0	0
Student Computer Software	200435	36,070	6,698	23,064	0
Library Computers / Software	200436	0	0	6,961	0
Student Reference Materials	200439	5,254	2,124	0	0
Non Capital Equipment	200440	0	60,238	83,854	439,054
Textbooks	200470	7,951	16,073	8,883	0
Nonstudent Computer Software	200480	168	1,027	1,632	1,000
Nonstudent Reference Materials	200490	5,908	9,421	29,277	21,250
TOTAL:		\$115,978	\$144,428	\$375,012	\$502,647
<u>CAPITAL PURCHASES</u>					
Building Rental	200537	29,358	10,395	8,940	9,440
Building Component Add/Replace	200541	0	0	2,706	0
Equipment Addition	200551	17,378	12,604	0	0
Equipment/Vehicles Group Deprec	200552	0	65,123	0	0
Equipment Addition	200553	7,382	37,202	28,086	0
Equipment Replacement	200561	2,343	0	0	0
Equipment Replacement over \$5,000	200563	496	0	0	0
TOTAL:		\$56,956	\$125,324	\$39,732	\$9,440
<u>DISTRICT INSURANCE</u>					
Unemployment Compensation Insurance	200730	4,273	2,484	0	0
TOTAL:		\$4,273	\$2,484	\$0	\$0
<u>MISCELLANEOUS EXPENSES</u>					
District Dues and Fees	200941	0	160	160	160
Employee Dues and Fees	200942	1,835	1,320	1,724	2,650
Student Dues and Fees	200943	0	0	801	3,500
TOTAL:		\$1,835	\$1,480	\$2,685	\$6,310
TOTAL EXPENDITURES:		\$40,404,727	\$43,061,868	\$43,304,588	\$45,741,138

**GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2017-18**

FUND 27 - SPECIAL EDUCATION Expenditures	BUDGET	%
Salaries	29,344,032	64.15%
Employee Benefits	13,236,523	28.94%
Contracted Services	2,642,186	5.78%
Non-Capital Purchases	502,647	1.10%
Capital Purchases	9,440	0.02%
Other Expenditures	6,310	0.01%
TOTAL EXPENDITURES	\$45,741,138	100%

Fund 27 - SPECIAL EDUCATION - Expenditure Budget



**GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2017-18
HEAD START PROGRAM FUND**

FUND 29 REVENUE

The revenue amount for the Head Start Program for 2017-18 is \$4,888,068 and this grant award is annually determined by the Federal government. The amount of funding has remained rather consistent over the last three years, however, this year the award has significantly been increased to cover costs for the new facility. At year end, revenues will be claimed totaling the actual expenditures.

FUND 29 EXPENDITURES

The budgeted expenditures total \$4,888,068.

FUND BALANCE

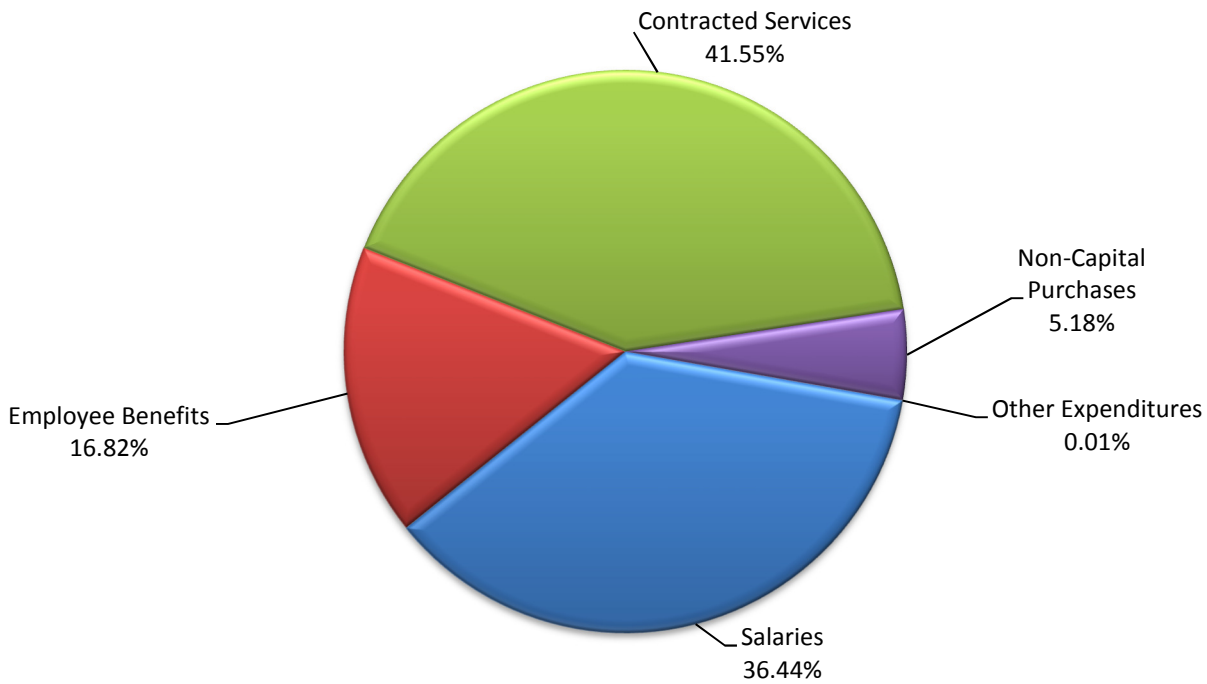
Fund balance is not allowed for these monies per Federal requirements.

**GREEN BAY AREA PUBLIC SCHOOL DISTRICT
FUND 29 - HEAD START**

REVENUE	Source	2015 Actual	2016 Actual	2017 Actual	2018 Budget
Other Federal Revenue	790	2,493,619	2,493,619	2,755,567	4,888,068
TOTAL REVENUE:		\$2,493,619	\$2,493,619	\$2,755,566	\$4,888,068

EXPENDITURES	Object	2015 Actual	2016 Actual	2017 Actual	2018 Budget
Temporary Employee Salaries	100	1,289,117	1,360,890	1,438,047	1,781,266
Dental Insurance	200	596,858	551,625	673,700	822,169
Interfund Payments	300	400,355	412,258	526,482	2,030,809
Non Capital Equipment	400	65,861	93,656	57,422	253,324
Equipment Addition	500	134,274	72,949	53,263	0
Employee Dues and Fees	900	7,153	2,242	6,653	500
TOTAL EXPENDITURES:		\$2,493,619	\$2,493,619	\$2,755,566	\$4,888,068

Fund 29 - HEAD START - Expenditure Budget



**GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2017-18
DEBT SERVICE FUND**

FUND 30's REVENUES

The Debt Service Fund property tax revenue also includes the expected \$7.0 million due to the Energy Efficiency Exemption (EEE). All property taxes receipted are for the use of retiring referendum debt. Further, there is currently \$1.6 million of levy that can be used for the defeasance of debt, but is subject to change as final numbers from the Department of Revenue and Department of Public Instruction are received in the next week. Updated information will be provided prior to the final budget and levy on Wednesday, November 1st.

FUND 30's EXPENDITURES

The expenditures for debt payment in the Debt Service Fund are projected to decrease by approximately \$10M due to repayment of debt larger than last year, primarily due to the EEE projects.

**GREEN BAY AREA PUBLIC SCHOOLS
FUND 30 - Debt Service**

REVENUE	Source	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
Transfer from General Fund	110	4,685,000	5,439,514	15,227,280	7,058,334
Local Property Taxes	211	12,118,667	8,012,550	6,600,000	6,800,000
Miscellaneous	299	7,791	0	0	0
Prem/Acc Int on Debt Proceeds	968	0	152,510	0	2,524,515
TOTAL REVENUE:		<u>\$16,811,457</u>	<u>\$13,604,574</u>	<u>\$21,827,280</u>	<u>\$16,382,849</u>

EXPENDITURES	Object	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
<u>Debt Retirement</u>					
Principal - Long Term Note	673	8,460,000	13,025,000	24,465,000	13,459,486
Principal - Long Term Bond	675	3,310,000	1,285,000	1,480,000	1,675,000
RIMB QZAB/QSCB Interest	681	(660,853)	(662,278)	(663,520)	(663,347)
Interest - Long Term Note	683	1,044,363	1,197,643	81,848	980,474
Interest - Long Term Bond	685	236,248	149,610	134,760	1,492,370
Other Debt Retirement	690	213,900	43,444	20,703	0
Paying Agent Fees	691	0	0	25,000	400,000
TOTAL EXPENDITURES:		<u>\$12,603,657</u>	<u>\$15,038,418</u>	<u>\$25,543,790</u>	<u>\$17,343,983</u>

FUND BALANCE	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
Beginning Fund Balance	5,808,284	10,016,084	8,582,240	4,865,730
Revenues	16,811,457	13,604,574	21,827,280	16,382,849
Expenditures	12,603,657	15,038,418	25,543,790	17,343,983
Ending Fund Balance	<u>\$10,016,084</u>	<u>\$8,582,240</u>	<u>\$4,865,730</u>	<u>\$3,904,596</u>

**GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2017-18
CAPITAL PROJECTS FUND**

FUND 40's REVENUES

The Capital Projects Fund revenue consists of the \$7.0 million the District will soon incur for Energy Efficiency Exemption (EEE) projects. Additionally, the District will record referendum receipts of \$68.25 million approved by voters in the spring of 2017. Expenses are scheduled over the next two fiscal years.

FUND 40's EXPENDITURES

Where revenues are receipted from one source, expenditures include both EEE projects from current and prior years and the 2017 referendum projects. At year end, Administration has budgeted for all fund balance to be used even though it is expected to complete referendum projects in 2019.

FUND BALANCE

The ending fund balance is projected to be \$0 as of fiscal year-end. However, any unspent monies from the 2017-18 EEE projects and 2017 referendum projects will be recorded in 2018-19 accordingly for future use.

**GREEN BAY AREA PUBLIC SCHOOLS
FUND 40 - Capital Projects**

REVENUE	Source	2015 Actual	2016 Actual	2017 Actual	2018 Budget
Transfer from Capital Projects Fund	140	0	152,510	0	0
Interest on Investments	280	34,677	58,062	6,604	0
Long Term Bonds	873	0	9,000,000	15,000,000	7,000,000
Long Term Bond Proceeds	875	0	0	0	68,250,000
TOTAL REVENUE:		\$34,677	\$9,210,572	\$15,006,603	\$75,250,000

EXPENDITURES	Object	2015 Actual	2016 Actual	2017 Actual	2018 Budget
Contracted Services	310	1,800,665	1,339,839	172,512	0
Construction - Contractors	327	2,840,299	16,711,731	8,953,280	83,119,684
Advertising	351	214	0	0	0
General Supplies	411	0	12,597	0	0
Non Capital Equipment	440	0	2,807	0	0
Building Component Add/Replace	541	580,487	3,665,866	49,561	0
Equipment Addition	551	4,521	189,510	0	0
Equipment Rental	571	0	324	0	0
TOTAL EXPENDITURES:		\$5,226,185	\$21,922,672	\$9,175,353	\$83,119,684

FUND BALANCE	2015 Actual	2016 Actual	2017 Actual	2018 Budget
Beginning Fund Balance	19,942,042	14,750,534	2,038,434	7,869,684
Revenues	34,677	9,210,572	15,006,603	75,250,000
Expenditures	5,226,185	21,922,672	9,175,353	83,119,684
Ending Fund Balance	\$14,750,534	\$2,038,434	\$7,869,684	\$0

GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2017-18
FOOD SERVICE FUND

Fund 50 Overview

The Food Service Department employs on average 93.8 FTE of full and part- time employees and served almost **2.9 million meals in 2016-17**. The Food Service Department takes in consideration when adding additional staff (MPHW) meals per hours worked for efficiencies. The Food Service Department also has to staff according to the schools and students need for the array of meal programs offered. The Food Service Department Programs that are currently operating are: Breakfast, Severe Breakfast, Wisconsin Morning Milk, Special Milk, Community Eligibility Program (CEP) Breakfast and Lunch, Head start feeding Breakfast and Lunch, PreK Feeding in the Green Bay Schools Breakfast and Lunch, Nation School Lunch, Child and Adult Care Food Program (CACFP) Dinner, After School Snack, Summer Feeding Program at Schools and at the City Parks. The Food Service Department is an operation that feeds year round to the students of Green Bay.

GBAPS enrollment of 21,000, approximately 58.3% qualify for Free and Reduced priced meals. The partnership with Food Service Department and the school’s Principals and Social Workers are doing their diligence to insure all families in the district are getting the benefits they qualify for. In the spring of 2016, CEP feeding began in 3 of our schools to offer free breakfast and lunch for all students. In the summer of 2016, the CEP expanded to all schools with Direct Certification percentages higher than 65%. In the summer of 2017 we expanded the program and we are now serving the CEP feeding in 17 buildings almost serving 6300 meals.

Fund 50 Balance

The Fund 50 balance for Food Service has maintained a fund balance for the past three years with an increase in revenue. The Fund 50 balance that is greater than 3 months’ worth of operating expenses for the Fund 50, the Food Service Department does need to spend money out of the Fund 50 to put back in the program. The 2017-2018 budget we do not anticipate an increase to the Fund 50. The Food Service Department will be doing upgrades to the Food Service Department from purchasing vans, ovens, steamers and cafeteria tables to name a few.

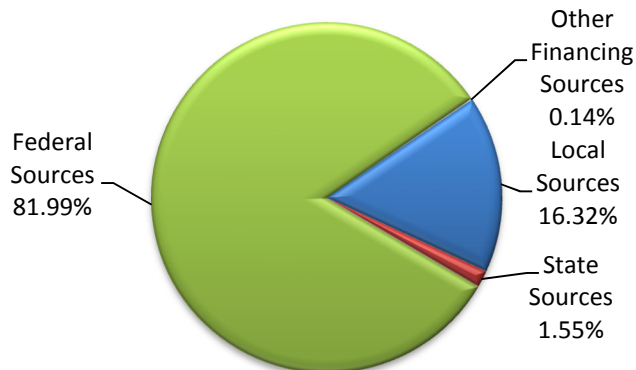
FUND BALANCE	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
Beginning Fund Balance	2,635,166	3,356,284	3,399,513	3,997,552
Revenues	9,737,217	9,805,895	10,574,480	10,688,483
Expenditures	9,016,099	9,762,666	9,976,441	10,688,483
Ending Fund Balance	<u>\$3,356,284</u>	<u>\$3,399,513</u>	<u>\$3,997,552</u>	<u>\$3,997,552</u>

**GREEN BAY AREA PUBLIC SCHOOL DISTRICT
FUND 50 - FOOD SERVICE**

REVENUE	Source	2015 Actual	2016 Actual	2017 Actual	2018 Budget
<u>LOCAL SOURCES</u>					
Pupil Sales	251	1,796,673	1,702,210	1,567,307	1,599,308
Adult Sales	252	67,262	64,931	70,289	70,290
Special Sales	255	3,728	4,899	11,486	11,487
Other Food Sales	259	14,722	8,596	85,654	51,002
Noncapital Sales	269	0	1,073	3,256	2,000
Interest on Investments	280	4,945	9,458	10,199	10,199
Miscellaneous	299	23,564	0	0	0
TOTAL:		\$1,910,893	\$1,791,167	\$1,748,192	\$1,744,286
<u>STATE SOURCES</u>					
Food Service Aid	617	163,680	162,090	165,415	165,416
TOTAL:		\$163,680	\$162,090	\$165,415	\$165,416
<u>FEDERAL REVENUE</u>					
Special Project Grants	730	0	0	14,798	0
TOTAL:		\$0	\$0	\$14,798	\$0
<u>FEDERAL SOURCES</u>					
Donated Commodities	714	630,026	518,993	608,293	719,000
Food Service Aid	717	7,032,618	7,333,645	8,026,399	8,044,399
TOTAL:		\$7,662,645	\$7,852,638	\$8,634,693	\$8,763,399
<u>OTHER SOURCES</u>					
Miscellaneous Revenue	990	0	0	11,382	15,382
TOTAL:		\$0	\$0	\$11,382	\$15,382
TOTAL REVENUES:		\$9,737,217	\$9,805,895	\$10,574,480	\$10,688,483

EXPENDITURES	Object	2015 Actual	2016 Actual	2017 Actual	2018 Budget
Salaries	100	2,609,267	2,798,583	3,012,800	3,019,299
Employee Benefits	200	1,234,726	1,502,795	1,536,618	1,718,548
Contracted Services	300	655,948	534,357	547,606	621,696
Non-Capital Purchases	400	4,419,797	4,778,938	4,709,375	5,037,643
Capital Purchases	500	91,807	142,164	162,800	284,054
Miscellaneous Expenses	900	4,554	5,830	7,243	7,243
TOTAL EXPENDITURES:		\$9,016,099	\$9,762,666	\$9,976,441	\$10,688,483

Fund 50 – FOOD SERVICE – Revenue Budget



**GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2017-18
TRUST FUND**

FUND 72 REVENUES

The Trust Fund revenue is projected to be \$38,800. The monies received are used to pay for high school scholarships. Budgeted revenues are estimates and the actual will vary as donations are received and as interest is earned.

FUND 72 EXPENDITURES

The expenditures are projected to be \$38,800. Much like the variance of revenues that is seen, fluctuations in scholarship awards occurs and this budget is an estimate.

FUND BALANCE

The fund balance will remain stable for the year with the balance of \$464,639 being endowments and other carried-over balances for future use.

**GREEN BAY AREA PUBLIC SCHOOL DISTRICT
FUND 70 - TRUST FUND**

REVENUE	Source	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
Interest on Investments	280	1,227	1,231	1,195	1,100
Gifts	290	42,162	25,355	33,684	37,700
TOTAL REVENUE:		<u>\$43,389</u>	<u>\$26,586</u>	<u>\$34,878</u>	<u>\$38,800</u>

EXPENDITURES	Object	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
District Dues and Fees	941	197	0	0	0
Scholarships	991	108,948	39,711	38,802	38,800
TOTAL EXPENDITURES:		<u>\$109,145</u>	<u>\$39,711</u>	<u>\$38,801</u>	<u>\$38,800</u>

FUND BALANCE	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
Beginning Fund Balance	547,443	481,687	468,562	464,639
Revenues	43,389	26,586	34,878	38,800
Expenditures	109,145	39,711	38,801	38,800
Ending Fund Balance	<u>\$481,687</u>	<u>\$468,562</u>	<u>\$464,639</u>	<u>\$464,639</u>

GREEN BAY AREA PUBLIC SCHOOL DISTRICT 2017-18

COMMUNITY SERVICE FUND

Community Service Fund expenditures will increase by approximated \$500,000 as the District will utilize carry-over monies from last year in the 21CCLC Grant along with increased expenditures for the School Resource Officers and middle school athletics.

FUND 80 REVENUES

Community Service Fund revenue for 2017-18 has remained very similar to revenues for the last two fiscal years totaling \$2,775,768. The large majority of revenues is the tax levy, which has remained exactly the same since the 2014-15 school year at \$2,794,368. Other revenues are a result of fees charged to families for services outside of the normal school day.

FUND 80 EXPENDITURES

Community Service Fund expenditures will increase by approximately \$500,000 due in part to less-than-anticipated spending in the 2016-17 school year and the purposeful intent to spend some of the existing fund balance for programmatic offerings.

FUND BALANCE

The fund balance for the Community Service Fund is projected to decrease from \$1,563,680 to \$1,367,495 due to the use of fund balance for programmatic offerings to students.

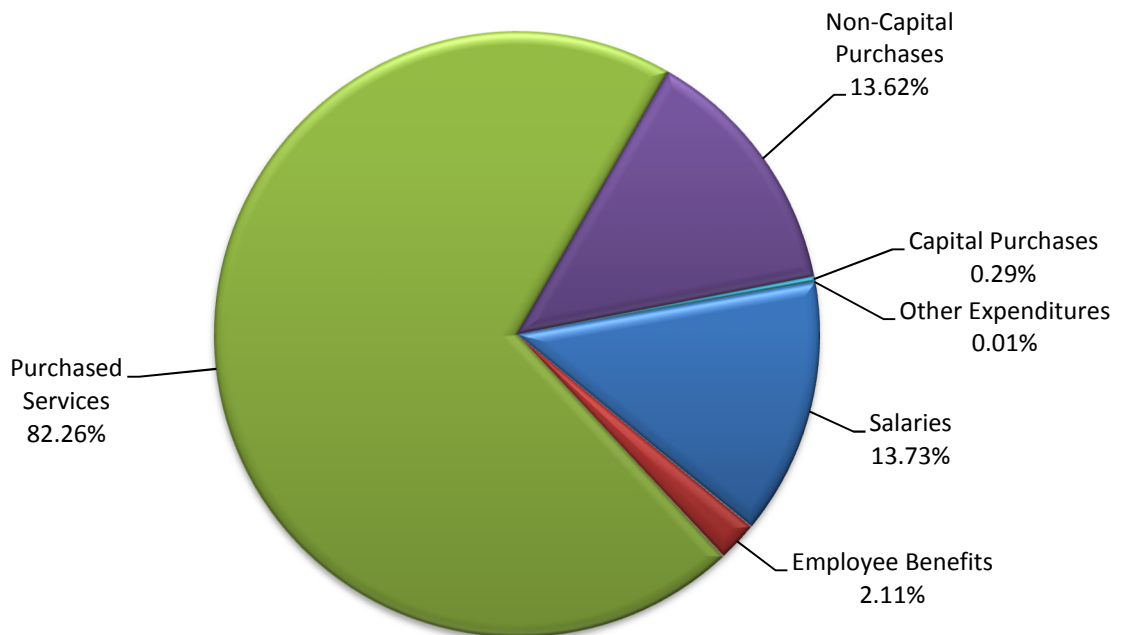
**GREEN BAY AREA PUBLIC SCHOOL DISTRICT
FUND 80 - COMMUNITY SERVICE**

REVENUE		<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
	<u>Source</u>				
Local Property Taxes	211	2,764,368	2,764,368	2,764,368	2,764,368
Cocurricular User Fees	271	11,873	11,662	9,243	11,400
TOTAL REVENUE:		\$2,776,241	\$2,776,030	\$2,773,611	\$2,775,768

Object Class Description		<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
	<u>Object</u>				
EXPENDITURES					
Salaries	100	313,728	372,509	381,272	407,907
Employee Benefits	200	41,630	48,173	50,162	62,827
Contracted Services	300	1,684,588	1,811,477	1,702,643	2,087,723
Non-Capital Purchases	400	64,328	304,328	101,132	404,671
Capital Purchases	500	39,651	4,463	11,365	8,500
Miscellaneous Expenses	900	1,242	1,106	775	325
TOTAL EXPENDITURES:		\$2,145,166	\$2,542,056	\$2,247,349	\$2,971,953

FUND BALANCE	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
Beginning Fund Balance	172,371	803,446	1,037,420	1,563,682
Revenues	2,776,241	2,776,030	2,773,611	2,775,768
Expenditures	2,145,166	2,542,056	2,247,349	2,971,953
Ending Fund Balance	\$803,446	\$1,037,420	\$1,563,682	\$1,367,497

Fund 80 - COMMUNITY SERVICE - Expenditure Budget



**GREEN BAY AREA PUBLIC SCHOOLS
TAX LEVY COMPARISON
GREEN BAY AREA PUBLIC SCHOOLS
TAX LEVY COMPARISON**

Fiscal Year	Equalized Valuation	% Change	Fund 10 Levy	Fund 10 Mill Rate	Fund 30 Levy	Fund 30 Mill Rate	Fund 80 Levy	Fund 80 Mill Rate	Total Total Levy	Levy Increase	% Tax Levy Change	Total Mill Rate/\$1,000	% Mill Rate Change
1995-96	4,408,485,932	8.49%	61,217,922	13.89	6,422,960	1.46			67,640,882	694,282	1.04%	15.34	-6.92%
1996-97	4,837,292,346	9.73%	44,382,581	9.18	7,751,740	1.60			52,134,321	(15,506,561)	-22.92%	10.78	29.73%
1997-98	5,188,502,349	7.26%	47,034,148	9.07	11,399,974	2.20			58,434,122	6,299,801	12.08%	11.26	4.45%
1998-99	5,398,421,301	4.05%	48,982,970	9.07	12,207,416	2.26			61,190,386	2,756,264	4.72%	11.33	0.62%
1999-00	5,625,843,656	4.21%	48,834,605	8.68	11,645,939	2.07			60,480,544	(709,842)	-1.16%	10.75	-5.12%
2000-01	5,953,148,486	5.82%	49,122,134	8.25	14,304,919	2.40			63,427,053	2,946,509	4.87%	10.65	-0.93%
2001-02	6,274,702,734	5.40%	48,317,021	7.70	14,900,697	2.37			63,217,718	(209,335)	-0.33%	10.08	-5.35%
2002-03	6,542,042,397	4.26%	48,699,457	7.44	15,737,328	2.41			64,436,785	1,219,067	1.93%	9.85	-2.28%
2003-04	6,981,338,739	6.71%	50,651,410	7.26	15,252,256	2.18			65,903,666	1,466,881	2.28%	9.44	-4.16%
2004-05	7,611,585,378	9.03%	55,736,556	7.32	15,005,414	1.97			70,741,970	4,838,304	7.34%	9.29	-1.59%
2005-06	8,003,312,035	5.15%	53,321,800	6.66	15,230,705	1.90			68,552,505	(2,189,465)	-3.10%	8.57	-7.75%
2006-07	8,312,011,820	3.86%	53,476,608	6.43	15,476,062	1.86			68,952,670	400,165	0.58%	8.30	-3.15%
2007-08	8,483,667,760	2.07%	57,476,599	6.77	12,503,519	1.47	1,546,058	0.18	71,526,176	2,573,506	3.73%	8.43	1.57%
2008-09	8,585,456,292	1.20%	60,084,312	7.00	11,369,360	1.32	2,346,058	0.27	73,799,730	2,273,554	3.18%	8.60	2.02%
2009-10	8,424,923,558	-1.87%	62,810,266	7.46	10,318,093	1.22	3,267,072	0.39	76,395,431	2,595,701	3.52%	9.07	5.47%
2010-11	8,199,747,364	-2.67%	66,593,078	8.12	9,558,805	1.17	3,164,388	0.39	79,316,271	2,920,840	3.82%	9.67	6.62%
2011-12	8,041,865,132	-1.93%	67,282,195	8.37	10,003,540	1.24	3,286,790	0.41	80,572,525	1,256,254	1.58%	10.02	3.62%
2012-13	7,753,109,665	-3.59%	64,419,417	8.31	13,302,106	1.72	2,851,002	0.37	80,572,525	0	0.00%	10.39	3.72%
2013-14	7,908,840,307	2.01%	69,385,927	8.77	7,712,895	0.98	2,851,002	0.36	79,949,824	(622,701)	-0.77%	10.11	-2.73%
2014-15	7,983,952,979	2.98%	65,066,789	8.15	12,118,667	1.52	2,764,368	0.35	79,949,824	0	0.00%	10.02	-3.58%
2015-16	8,155,078,816	2.14%	72,102,337	8.84	8,012,550	0.98	2,764,368	0.34	82,887,085	1,496,788	3.67%	10.16	1.43%
2016-17	8,271,000,000	1.42%	74,701,671	9.03	6,600,000	0.80	2,764,368	0.33	84,069,505	2,622,893	1.43%	10.16	0.01%
2017-18	8,611,359,305	4.12%	77,446,406	8.99	6,800,000	0.79	2,764,368	0.32	87,010,774	2,941,269	3.50%	10.10	-0.59%

