

2018-19 Budget Book

FINAL VERSION



**Green Bay Area
Public School District**

Engagement. Equity. Excellence.

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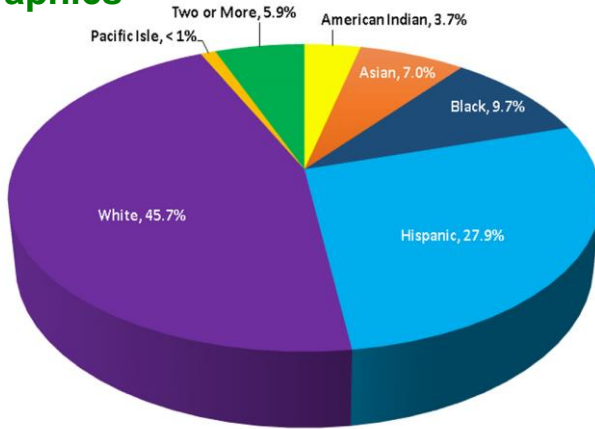
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About Us

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 43 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

2 Charter Schools

John Dewey Academy of Learning, Northeast Wisconsin Innovation School (opening 2019-20)

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)

4 Early Childhood Centers

Early Learning Center, Friedrich Froebel Garden of Early Learning, Head Start Learning Center, Nature-based 4K 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 | Franklin Middle School

Fine Arts

East High School Institute for the Fine Arts | Washington Middle School for the Arts | Webster Elementary School Children's Center for Integrated Arts

Community School

Aldo Leopold Community School

Project Based Learning

John Dewey Academy of Learning (6-12)

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

Elmore Elementary | King Elementary Children's Center for Engineering | Wequiock Elementary Children's Center for Environmental Science | 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
86.6% graduation rate (2016-17)
96% 4-yr cohort graduation rate
1,846 teachers
1,047 educational support staff
56.4% free & reduced lunch
43 schools
55.5% teachers/administrators
earned advanced degrees



Superintendent

Dr. Michelle Langenfeld

Board of Education

Dr. Brenda Warren, President
Edward Dorff
Katie Maloney
Andrew Becker
Laura McCoy
Rhonda Sitnikau
Kristina Shelton

District Communication

Website - www.gbaps.org

Education Connection - District newsletter mailed to all resident households three times per year



Did You Know?

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

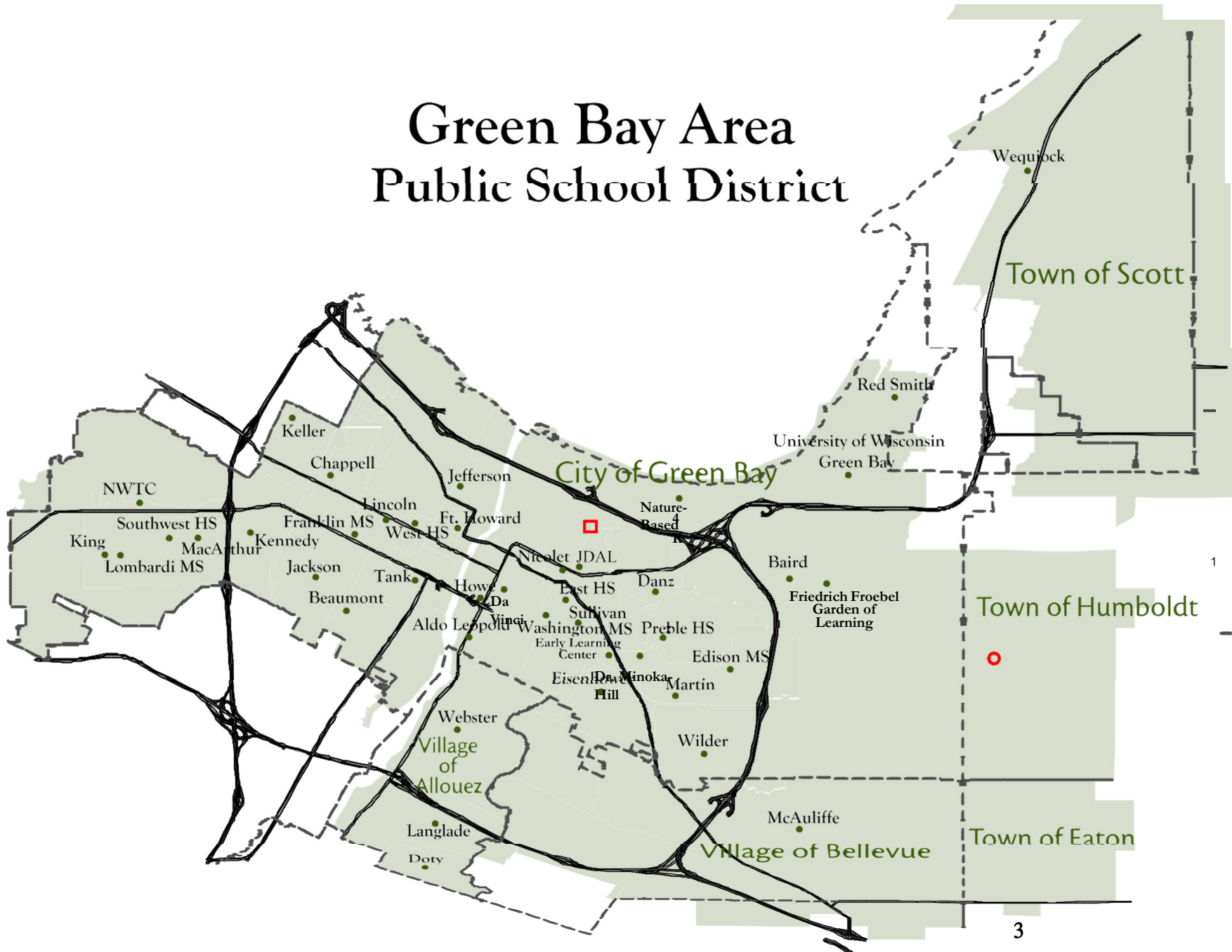
Leonardo Da Vinci School for Gifted Students ranked first in the state on the DPI 2016-17 state report cards.

Superintendent Langenfeld was honored at the March 5th Board of Education meeting with the United Way's W. Heraly Mac Donald Award, which dates back to 1964.

The District received the Project Partnership Award (GBAPS/City of Green Bay/Village of Allouez) from the Wisconsin Urban Forestry Council for "keeping the 'green' in Green Bay."

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

Green Bay Area Public School District



Acknowledgements: The Budget Book serves as the reporting document to the Board of Education for all expenditures and revenues for the operational needs of the district. The following individuals and departments are essential partners in this endeavor:

Director of Finance	Accounting	Director of Technology
Human Resources	Teaching and Learning	Pupil Services
Superintendent	Communications	Legal
Procurement	Principals/Staff	Transportation
Payroll	Technology	Board of Education
Food Service	Head Start Community	Indian Education
Co-Curriculars	Service	Facilities

THANK YOU!

2018-19 GENERAL FUND 10

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, fees, 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, and transfers, otherwise known as functions for coding purposes.

The Board of Education receives a \$4,800 annual salary for attendance at meetings, a \$250 mileage stipend, and a \$100 stipend for attendance at Board-approved full day or out of the area conferences, conventions, or meetings. Additionally, while acting as an official representative of the Board, liability insurance protection and the reimbursement of reasonable expense, as provided to District employees, shall be extended to each Board member.

FUND 10 REVENUE

The General Fund shows budgeted revenues for 2018-19 at approximately **\$274.7M**, which is an increase from 2017-18 of approximately **\$700,000**.

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. There was an additional \$204 per student increase from the State.

FUND BALANCE	2016 Actual	2017 Actual	2018 Actual	2019 Budget
Beginning Fund Balance	45,567,992	37,843,248	41,534,407	45,595,398
Revenues	241,141,203	260,469,547	273,990,331	274,734,783
Expenditures	248,865,947	256,778,388	269,929,341	274,734,783
ENDING FUND BALANCE	\$37,843,248	\$41,534,407	\$45,595,397	\$45,595,397

The following detail and graph show the various revenue sources for 2018-19.

**GREEN BAY AREA PUBLIC SCHOOLS
FUND 10 - GENERAL FUND**

		<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
REVENUE	<u>Source</u>				
OPERATING TRANSFERS					
Indirect Costs	120	0	0	46,907	176,979
LOCAL SOURCES					
Taxes	210	72,252,695	74,854,842	77,597,233	72,334,353
Interfund Payments	220	260,782	78,515	0	0
Payments for Services	240	131,988	125,922	99,896	104,365
Non-Capital Sales	260	6,806	16,702	31,746	30,000
School Activity Income	270	169,822	174,313	198,329	201,400
Interest on Investments	280	120,245	196,833	512,375	500,000
Other Local	290	951,049	1,015,985	917,163	944,502
OTHER DISTRICTS WITHIN WISCONSIN					
Open Enrollment Tuition	340	2,389,542	2,650,321	2,654,674	2,959,056
INTERMEDIATE REVENUE					
Federal Aid transit from CESA	510	34,845	9,493	1,358	8,704
STATE REVENUE					
State Aid Categorical	610	5,683,626	2,356,904	2,472,308	2,605,810
State Aid General	620	141,977,904	153,414,866	157,598,379	158,702,563
Special Projects Grants	630	420,297	483,040	455,046	733,233
Payments for Services	640	187,212	164,294	153,927	150,000
AGR	650	4,536,630	4,583,404	4,181,499	4,267,218
DNR State Revenue	660	5,996	6,125	6,400	6,000
Other State Rev (Per Pupil)	690	795,383	6,191,932	10,711,710	16,707,932
FEDERAL REVENUE					
Federal Aid Categorical	710	218,121	232,544	240,228	229,958
Special Projects Grants	730	3,077,729	3,042,654	3,540,242	3,816,697
Title I Revenue	750	6,340,430	7,567,809	6,748,269	7,149,326
SBS Medicaid Revenue	780	861,512	1,030,606	1,277,124	1,200,000
Other Federal Sources	790	240,509	306,150	220,017	149,615
OTHER SOURCES					
Sale of Capital Assets	860	137,757	86,614	22,787	20,000
OTHER REVENUE					
E-Rate Refund	970	340,327	752,214	4,302,715	1,737,072
ADJUSTMENTS					
Self Funded Benefit Cost Adjustment	960	0	1,127,464	0	0
TOTAL REVENUE:		\$241,141,203	\$260,469,547	\$273,990,331	\$274,734,783

GREEN BAY AREA PUBLIC SCHOOLS

FUND 10 - GENERAL FUND

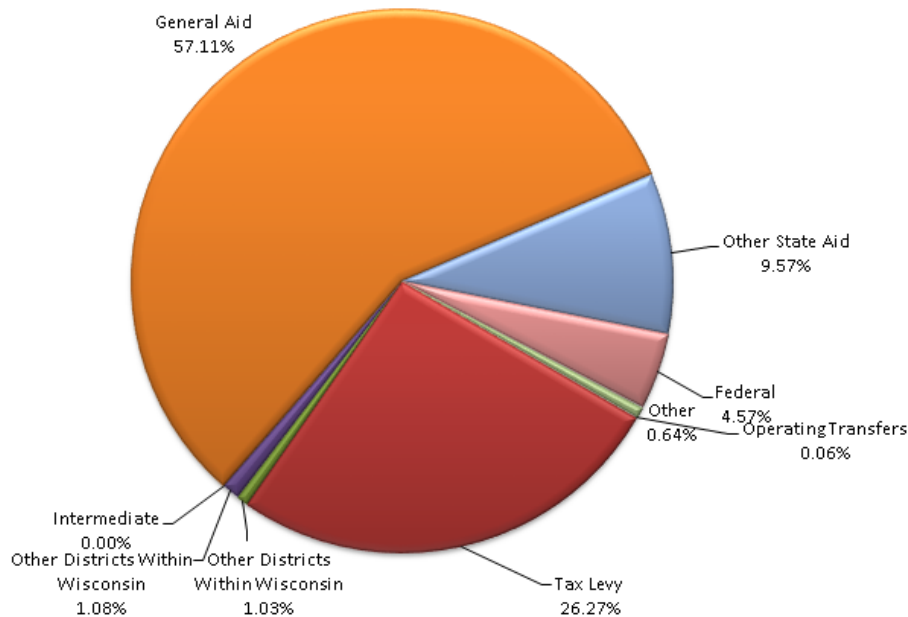
DETAIL OF REVENUE

<u>Description</u>	<u>Source</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
<u>OPERATING TRANSFERS</u>					
Transfer from Fund 22	122	0	0	2,878	2,800
Transfer from Special Ed Fund 27	127	0	0	23,174	132,730
Transfer from Fund 29	129	0	0	20,855	41,449
TOTAL:		\$0	\$0	\$46,907	\$176,979
<u>LOCAL SOURCES</u>					
Local Property Taxes	211	72,102,337	74,701,671	77,446,406	72,184,353
Chargeback Levy	212	7,830	4,867	0	0
Mobile Home Taxes	213	142,528	148,304	150,827	150,000
Interfund Payments	230	260,782	78,515	0	0
Private Tuition Payments	241	72,958	43,862	10,583	10,000
Transportation Fees	248	59,030	82,060	89,313	94,365
Noncapital Sales	269	6,806	16,702	31,746	30,000
Cocurricular Admissions	270	87,194	79,790	86,130	89,000
Cocurricular User Fees	271	(1,299)	0	0	400
Cocurricular Season Pass	272	38,196	38,073	38,071	38,000
Cocurricular Admissions Other	274	45,730	56,451	74,128	74,000
Interest on Investments	280	120,245	196,833	512,375	500,000
Parking Fees	291	70,094	69,437	65,261	65,000
Student Fees	292	497,853	569,666	550,492	550,100
Rental Fees	293	210,004	158,332	137,828	137,300
Graduation Fees	296	17,682	18,832	19,456	19,000
Student Fines	297	14,976	17,016	20,572	20,000
Transcript Fees	298	2,442	2,435	2,577	2,400
Miscellaneous	299	137,997	180,267	120,977	150,702
TOTAL:		\$73,893,385	\$76,463,113	\$79,356,742	\$74,114,620
<u>OTHER DISTRICTS WITHIN WISCONSIN</u>					
Tuition from Other WI Districts	341	15,140	0	1,293	0
Tuition - Open Enrollment	345	2,374,402	2,650,321	2,653,381	2,959,056
TOTAL:		\$2,389,542	\$2,650,321	\$2,654,674	\$2,959,056
<u>INTERMEDIATE REVENUE</u>					
State Aid Transit from CESA	515	34,845	9,493	1,358	8,204
Federal Aid Transit from CESA	517	0	0	0	500
TOTAL:		\$34,845	\$9,493	\$1,358	\$8,704
<u>STATE REVENUE</u>					
Transportation Aid	612	262,146	288,156	275,331	229,365
Library Aid	613	997,327	870,199	1,035,589	1,030,886
Bilingual Aid	618	1,157,454	1,198,549	1,161,388	1,195,606
Other Categorical Aids	619	3,266,700	0	0	149,953
Equalization Aid	621	140,523,545	151,960,507	155,789,846	156,894,030
High Poverty Aid	628	1,454,359	1,454,359	1,808,533	1,808,533
Special Project Grants	630	420,297	483,040	455,046	733,233
State Tuition	641	187,212	164,294	153,927	150,000
AGR Aid	650	4,536,630	4,583,404	4,181,499	4,267,218
State Rev through Local Units	660	5,996	6,125	6,400	6,000
Tax Exempt Computer Aid	691	790,036	706,182	716,563	1,368,612
Per Pupil Aid	695	0	5,485,750	9,890,550	14,295,132

DETAIL OF REVENUE

Source	2016 Actual	2017 Actual	218 Actual	2019 Budget	
Other State Rev	699	5,347	0	104,597	1,042,110
TOTAL:	\$153,607,048	\$167,200,566	\$175,579,269	\$183,172,756	
FEDERAL REVENUE					
Vocational Education Aid	713	218,121	232,544	240,228	229,958
Special Project Grants	730	3,077,729	3,042,654	3,540,242	3,816,697
Title I Revenue	751	6,340,430	7,567,809	6,748,269	7,149,326
SBS Medicaid Revenue	781	861,512	1,030,606	1,277,124	1,200,000
Other Federal Revenue	790	240,509	306,150	220,017	149,615
TOTAL:	\$10,738,300	\$12,179,762	\$12,025,880	\$12,545,596	
OTHER SOURCES					
Sale of Capital Assets	860	137,757	86,614	22,787	20,000
TOTAL:	\$137,757	\$86,614	\$22,787	\$20,000	
OTHER REVENUE					
Aidable Adjustments	971	340,327	752,214	4,302,715	1,737,072
TOTAL:	\$340,327	\$752,214	\$4,302,715	\$1,737,072	
ADJUSTMENTS					
Self Funded Benefit Cost Adjustment	965	0	1,127,464	0	0
TOTAL:	\$0	\$1,127,464	\$0	\$0	
TOTAL REVENUES:	\$241,141,203	\$260,469,547	\$273,990,331	\$274,734,783	

FUND 10 - GENERAL FUND		
Revenue	BUDGET	%
Operating Transfers	176,979	0.06%
Tax Levy	72,184,353	26.27%
Other Local	1,930,267	0.70%
Other Districts Within Wisconsin	2,959,056	1.08%
Intermediate	8,704	0.00%
General Aid	156,894,030	57.11%
Other State Aid	26,278,726	9.57%
Federal	12,545,596	4.57%
Other	1,757,072	0.64%
TOTAL REVENUE	\$274,734,783	100%

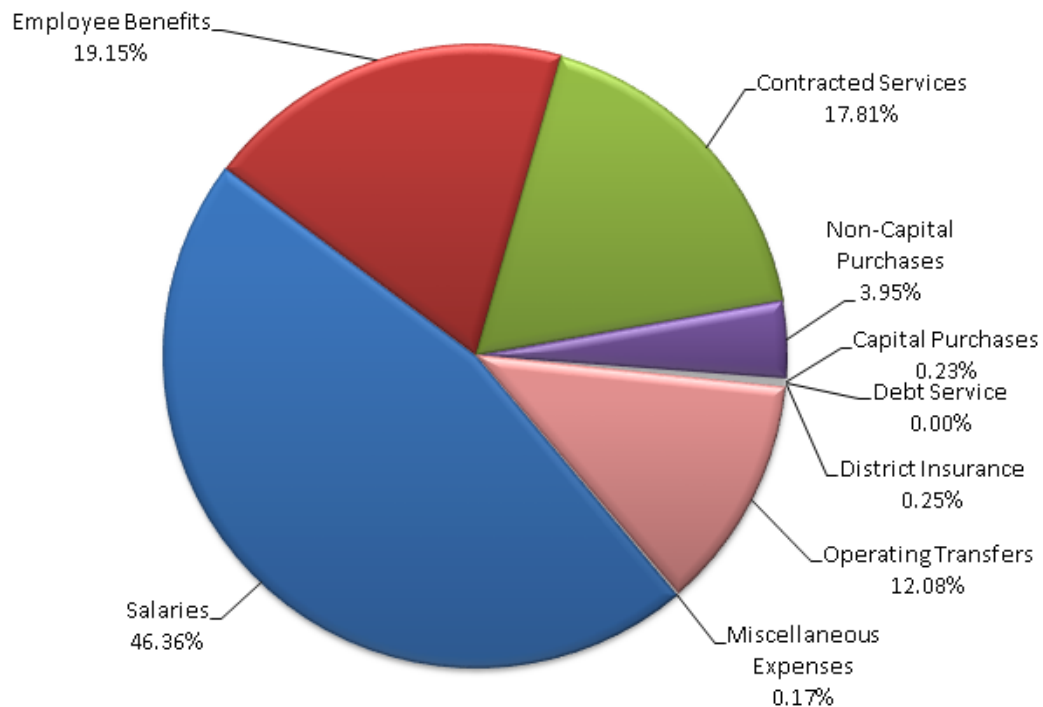


FUND 10 EXPENDITURES

The General Fund shows budgeted expenditures for 2018-19 of approximately **\$274.7M**, which is an increase from 2017-18 of **\$4.7M**. This is a **1.7% increase from 2017-18**.

A slight decrease in enrollment has occurred over the past two yaers. The following detail and graph show the various expenditure ojects and functions for 2018-19.

FUND 10 - GENERAL FUND Expenditures	BUDGET	%
Salaries	127,364,518	46.36%
Employee Benefits	52,610,449	19.15%
Contracted Services	48,917,736	17.81%
Non-Capital Purchases	10,852,361	3.95%
Capital Purchases	627,148	0.23%
Debt Service	2,700	0.00%
District Insurance	691,364	0.25%
Operating Transfers	33,201,410	12.08%
Miscellaneous Expenses	467,097	0.17%
TOTAL EXPENDITURES	\$274,734,783	100%



GREEN BAY AREA PUBLIC SCHOOLS

FUND 10 - GENERAL FUND

DETAIL OF EXPENDITURES

<u>Description</u>	<u>Object</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
<u>SALARIES</u>					
Teacher Salaries	200111	76,439,085	77,052,244	78,075,610	81,990,188
Mgt/Tech/Other Prof Salaries	200112	12,073,233	12,725,073	12,717,923	13,587,204
Paraprofessional Salaries	200113	2,336,247	2,441,723	2,355,798	2,698,858
Clerical Salaries	200114	4,977,186	5,241,236	5,269,842	5,433,907
Coordinator Salaries	200116	50,423	46,069	38,486	168,523
SLA/Student Support Assistant Salaries	200117	189,713	406,214	532,153	590,392
Executive Assistant Salaries	200118	324,591	362,891	369,494	407,714
Security Services Salaries	200119	37,439	35,255	26,424	31,167
Secondary Monitor Salaries	200121	1,107,744	1,032,405	1,161,141	1,219,481
Elementary Monitor Salaries	200122	1,026,596	1,064,663	1,161,302	1,257,619
CoOp Clerical Salaries	200123	56,026	53,432	35,296	57,607
Truant Officer Salaries	200124	2,085	0	605	7,000
Parent Assistant Salaries	200125	60,571	65,216	55,039	92,882
Hourly w/Benefits	200126	292,307	269,631	262,036	326,572
Van Drivers	200127	143,228	151,385	142,056	155,075
Sub Teacher Salaries	200131	1,531,732	1,496,072	1,205,849	1,292,549
Interfaculty Sub Salaries	200132	219,242	266,285	185,214	185,213
Sub Clerical Salaries	200133	162,713	103,110	121,505	127,804
Sub Paraprofessional Salaries	200134	115,526	81,335	77,434	77,434
Sub Secondary Monitor Salaries	200135	36,600	19,485	32,335	32,335
Limited Term Employee Salaries	200137	602,074	723,694	689,439	1,780,927
Sub Elementary Monitor Salaries	200138	32,332	25,889	23,403	23,402
Teacher Approved Meeting/Conf Sub	200139	0	0	223,647	277,405
Cocurricular Salaries	200141	1,410,592	1,403,029	1,389,421	1,526,055
Teacher Non-Teaching Duty Salaries	200142	96,395	95,011	91,468	101,732
Summer School Non Certified Teachers	200143	0	55,404	28,020	11,393
Teacher Department Chair Salaries	200144	302,419	311,569	314,101	330,403
Summer School Certified Teacher	200145	1,621,383	1,537,760	1,179,472	1,032,215
Board of Education Compensation	200148	35,200	35,300	34,606	33,200
Stipend	200149	128,144	164,997	315,653	374,752
Teacher House Leader Salaries	200150	27,760	26,784	26,069	26,784
Teacher Content Leader Salaries	200151	50,952	47,295	44,340	47,139
Teacher Prof Development Certification	200152	176,880	143,030	97,178	73,559
Sub Asst Tchr Summer Sch	200153	0	217	619	0
Sign on Bonus	200156	0	43,169	30,431	27,032
Teacher Overloads	200157	0	429,402	392,072	392,072
Custodial/Maintenance Salaries	200161	8,306,268	8,383,866	8,510,205	8,712,631
Temporary Employee Salaries	200162	187,936	175,456	176,783	255,166
Custodial/Maint Overtime Salaries	200163	70,298	80,659	109,120	113,014
Sub Custodial Overtime Salaries	200164	34,545	8,434	1,247	1,400
Building Rental Custodian Overtime Salaries	200165	41,559	32,417	35,292	25,700
Snowplow Overtime Salaries	200166	35,137	48,505	64,810	71,200
Emergency Repair Overtime Salaries	200167	1,445	2,135	2,089	2,500
Sub Custodial Salaries	200168	9,642	3,750	8,357	10,980
Additional Time - Teacher	200171	2,137,663	1,544,918	1,235,735	1,986,354
Additional Time - Administrator	200172	180,974	91,847	43,963	45,000
Additional Time - Paraprofessional	200173	120,686	106,016	88,606	108,343

DETAIL OF EXPENDITURES

		2016 Actual	2017 Actual	2018 Actual	2019 Budget
Additional Time - Clerical	200174	322,704	145,594	127,000	131,010
Additional Time - Food Service	200175	3,412	1,868	1,230	1,105
Additional Time - Secondary Monitor	200176	37,266	22,665	31,527	9,370
Additional Time - Elementary Monitor	200177	44,850	45,693	72,407	57,300
Additional Time - Exec Assistant	200178	37,438	20,649	22,664	14,341
Addl Time - Misc	200179	0	17,100	24,081	21,510
Nondistributed Salaries	200190	0	55,978	40,876	0
TOTAL:		\$117,238,241	\$118,743,825	\$119,301,474	\$127,364,518
<u>EMPLOYEE BENEFITS</u>					
Employee Retirement Paid by Board	200211	(186)	0	0	0
Employer Retirement Contribution	200212	7,525,933	7,654,456	7,716,021	8,317,846
Social Security	200220	8,519,411	8,577,819	8,614,537	9,592,352
Life Insurance	200230	176,013	176,840	150,717	111,413
Dental Insurance	200243	2,131,913	2,336,213	2,329,570	2,438,882
Vision Insurance	200246	6,999	6,339	6,228	6,880
Health Insurance	200248	24,145,316	25,121,656	25,865,528	28,248,667
Long Term Disability Insurance	200251	386,459	480,766	488,968	488,309
Workers Compensation Insurance	200254	1,229,699	1,163,884	1,191,098	1,401,028
Retirement - Emeritus	200290	1,388,282	1,633,091	1,788,098	1,964,072
Annuity Payment	200293	26,000	26,000	38,500	41,000
TOTAL:		\$45,535,839	\$47,177,064	\$48,189,263	\$52,610,449
<u>CONTRACTED SERVICES</u>					
Contracted Services	200310	4,541,996	3,716,530	5,187,015	7,866,052
Professional Learning	200312	732,216	538,731	503,664	1,132,759
Other Contracted Services	200319	241,215	297,637	281,494	0
Outside Contracted Technology Repair/Maintenance	200321	0	0	0	18,500
Lease/Rental Computer Equipment	200322	0	0	0	1,046,765
Equipment Repair	200324	193,471	178,930	167,895	615,355
Vehicle and Equipment Rental/Lease	200325	0	0	0	174,860
Site Rental	200326	0	0	0	30,139
Construction - Contractors	200327	5,073,628	3,312,245	2,662,908	3,500,000
Building Rental	200328	0	0	0	347,000
Utilities - Gas	200331	497,203	522,984	549,642	680,000
Utilities - Electricity	200336	1,849,951	1,908,082	1,784,904	1,900,000
Utilities - Water	200337	131,820	126,335	131,865	130,000
Utilities - Sewerage	200338	269,323	284,563	321,315	290,000
Student Transportation	200341	6,458,918	6,257,406	6,475,195	7,281,644
Employee Travel	200342	108,476	93,383	108,348	149,557
Vehicle Fuel	200348	0	0	95,642	110,374
Other Travel	200349	1,250	1,146	834	1,750
Advertising	200351	36,619	36,674	44,017	65,340
Postage	200353	151,807	153,141	131,562	182,305
Printing & Binding	200354	24,894	37,068	28,636	58,150
Telecommunications	200355	696,919	947,005	1,898,895	998,269
Software Services	200360	157,460	197,977	207,541	1,221,404
Software Maintenance	200365	695,801	839,145	927,410	60,000
Educational Services - Non Governmental	200370	97,454	27,766	21,660	127,985
Payments to Municipalities	200381	20,560	17,480	8,739	7,440
Payments to Other WI Districts	200382	11,950,996	14,011,203	15,000,120	15,593,152
Payments to CESA	200386	525,453	141,388	215,394	168,169
Payments to State	200387	1,182,292	1,251,398	2,773,052	4,948,626
Payments to WI Tech Colleges	200389	26,750	51,914	134,685	45,000

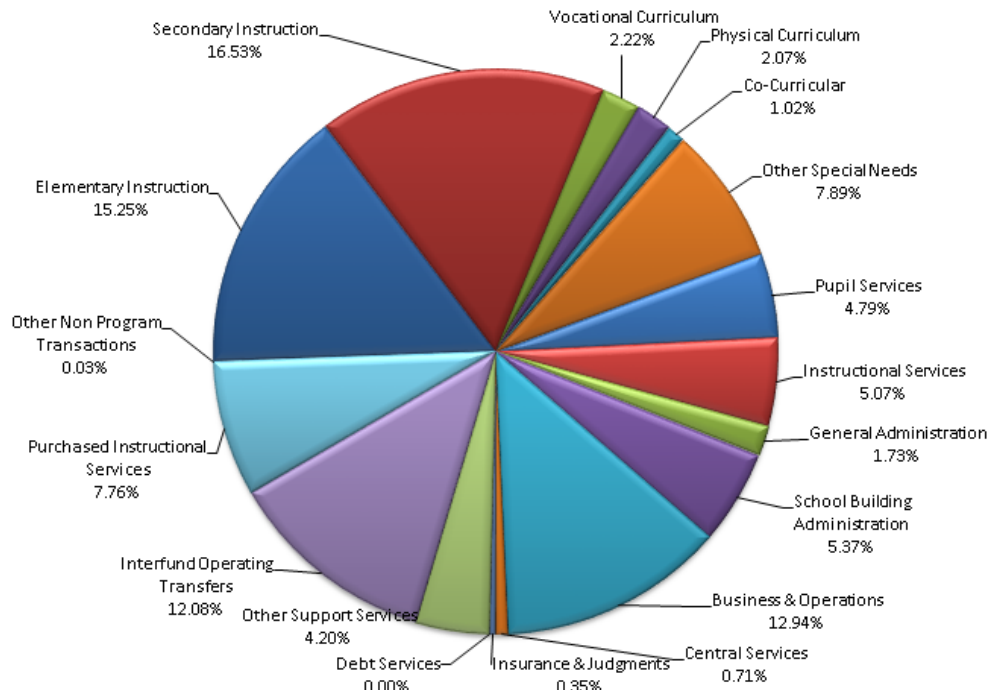
DETAIL OF EXPENDITURES

		2016 Actual	2017 Actual	2018 Actual	2019 Budget
Interfund Payments	200390	0	0	0	167,141
TOTAL:		\$35,666,472	\$34,950,132	\$39,662,433	\$48,917,736
<u>NON-CAPITAL PURCHASES</u>					
General Supplies	200411	2,957,033	2,934,659	3,368,372	3,617,530
Workbooks	200412	421,223	340,180	202,716	195,120
Food	200415	1,213	1,020	400	0
Petroleum	200418	75,144	86,316	0	0
Apparel	200420	66,598	116,672	103,103	93,214
General Media	200430	0	440,604	407,366	364,914
Audiovisual Purchases	200431	25,181	3,775	0	0
Library Books	200432	271,005	2,441	0	0
Student Newspapers	200433	1,536	90	0	0
Student Periodicals	200434	42,169	6,636	0	0
Student Computer Software	200435	810,573	864,144	1,015,663	835,669
Library Computers	200436	98,518	952,084	4,216,981	6,000
Student Reference Materials	200439	59,517	1,304	1,189	0
Non Capital Equipment	200440	441,854	430,113	2,613,401	3,425,068
Tools & Implements	200446	9,904	10,478	10,211	10,400
Resale Expense	200450	1,089	9,800	18,989	3,000
Resale Revenue	200451	0	0	0	0
Equipment Components - MIS/DP	200460	287,161	388,625	1,777,106	18,000
Textbooks	200470	1,648,681	2,025,122	2,779,979	1,533,423
Technology Related Supplies	200480	71,863	12,659	55,791	550,005
Nonstudent Reference Materials	200490	202,751	381,400	96,517	200,018
TOTAL:		\$7,493,012	\$9,008,122	\$16,667,784	\$10,852,361
<u>CAPITAL PURCHASES</u>					
Site Acquisition	200511	900	65,000	0	65,000
Site Rental	200517	9,077	11,037	25,532	0
Building Acquisition	200531	188,181	706,391	0	0
Building Rental	200537	315,614	319,141	339,977	0
Building Component Add/Replace	200541	1,937,690	131,472	42,145	0
Equipment Addition	200551	578,347	1,820	0	0
Equipment/Vehicles Group Deprec	200552	5,178	0	0	0
Equipment Addition	200553	330,002	323,646	454,396	233,648
Equipment Replacement	200561	1,154,907	0	0	0
Group Deprec Equipment	200562	441,154	0	0	0
Equipment Replacement > \$5,000	200563	113,401	146,755	844,882	233,500
Equipment Rental	200571	2,971,523	250,198	1,276,858	0
Technology Related Hardware > \$5,000	200581	0	0	0	95,000
TOTAL:		\$8,045,975	\$1,955,460	\$2,983,791	\$627,148
<u>DEBT SERVICE</u>					
Paying Agent Fees	200691	2,315	2,678	3,350	2,700
TOTAL:		\$2,315	\$2,678	\$3,350	\$2,700
<u>DISTRICT INSURANCE</u>					
Liability Insurance	200711	122,599	123,273	154,048	165,000
Property Insurance	200712	435,155	452,539	452,995	476,364
Unemployment Compensation Insurance	200730	50,724	30,747	40,255	50,000
TOTAL:		\$608,478	\$606,559	\$647,298	\$691,364
<u>OPERATING TRANSFERS</u>					
Transfer to Special Education Fund	200827	28,376,800	27,595,166	30,309,177	33,201,410
Transfer to Non-Referendum Debt Fund	200838	5,439,514	15,227,280	11,478,762	0

DETAIL OF EXPENDITURES

		2016 Actual	2017 Actual	2018 Actual	2019 Budget
Transfer To Capital Proj Fund	200840	152,510	0	0	0
Transfer to Food Service	200850	0	0	57,052	0
TOTAL:		\$33,968,824	\$42,822,446	\$41,844,991	\$33,201,410
MISCELLANEOUS EXPENSES					
District Dues and Fees	200941	150,271	123,985	104,331	172,235
Employee Dues and Fees	200942	18,056	15,817	18,096	29,119
Student Dues and Fees	200943	131,839	160,832	164,757	148,743
Other Dues/Fees	200949	0	1,472	3,265	11,000
Insurance Adjustment	200964	1,525	1,106	15,804	16,000
Other Adjustments	200969	235	1,179,743	309,325	70,000
Property Tax Refunds	200972	4,867	29,146	13,379	20,000
TOTAL:		\$306,792	\$1,512,102	\$628,957	\$467,097
TOTAL EXPENDITURES:		\$248,865,947	\$256,778,388	\$269,929,341	\$274,734,783

FUND 10 - GENERAL FUND		BUDGET	%
Expenditures			
Elementary Instruction		41,891,083	15.25%
Secondary Instruction		45,417,372	16.53%
Vocational Curriculum		6,091,716	2.22%
Physical Curriculum		5,677,301	2.07%
Co-Curricular		2,794,818	1.02%
Other Special Needs		21,680,956	7.89%
Pupil Services		13,150,876	4.79%
Instructional Services		13,928,327	5.07%
General Administration		4,752,362	1.73%
School Building Administration		14,740,308	5.37%
Business & Operations		35,547,464	12.94%
Central Services		1,947,874	0.71%
Insurance & Judgments		953,684	0.35%
Debt Services		2,700	0.00%
Other Support Services		11,548,469	4.20%
Interfund Operating Transfers		33,201,410	12.08%
Purchased Instructional Services		21,318,063	7.76%
Other Non Program Transactions		90,000	0.03%
TOTAL EXPENDITURES		\$274,734,783	100%



**GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2018-19
SPECIAL REVENUE TRUST FUND 21**

FUND 21 REVENUES

The Special Revenue Trust Fund revenue is projected to be \$2,116,186. 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 \$2,116,186. Activity varies based on the above revenues and this budget is the best estimate 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 SCHOOLS
FUND 21 - SPECIAL REVENUE TRUST**

		<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
REVENUE	<u>Source</u>				
LOCAL SOURCES					
	School Activity Income	270	0	15,844	0
	Interest on Investments	280	1,149	1,267	3,075
	Other Local	290	1,540,772	1,216,675	1,933,482
	TOTAL REVENUE:	\$1,541,920	\$1,217,941	\$1,952,401	\$2,116,186

		<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
EXPENDITURES	<u>Object</u>				
	Salaries	100	128,723	132,661	258,094
	Employee Benefits	200	18,376	20,641	64,820
	Contracted Services	300	457,093	406,472	898,507
	Non-Capital Purchases	400	510,355	557,796	677,602
	Capital Purchases	500	422,765	101,027	39,234
	District Insurance	700	0	0	250
	Miscellaneous Expenses	900	5,861	5,653	13,894
	TOTAL EXPENDITURES:	\$1,543,174	\$1,224,250	\$1,952,401	\$2,116,186

FUND BALANCE		<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
	Beginning Fund Balance	7,562	6,308	0	0
	Revenues	1,541,920	1,217,942	1,952,401	2,116,186
	Expenditures	1,543,174	1,224,250	1,952,401	2,116,186
	ENDING FUND BALANCE	\$6,308	\$0	\$0	\$0

GREEN BAY AREA PUBLIC SCHOOL DISTRICT 2018-19 INDIAN EDUCATION FUND 22

FUND 22 REVENUE

The revenue amount for the Indian Education Program for 2018-19 is projected at \$191,801. The grant award is determined by the federal government US Department of Education. The amount of funding has remained rather consistent over the course of the last few fiscal years, however the grant award amount for the 2018-2019 school year is a decrease of approximately 38%. This is due to a drop in the Indian student count as documented through collection of 506 forms. A plan to collect the outstanding 506 forms is underway in all District schools, under the direction of the Department of Student Services. Cultural Resource Specialists, social workers, and clerical in each school are working together to collect the forms.

FUND 22 EXPENDITURES

The projected expenditures equal the amount of revenue at \$191,801 as spending of these resources aligns with the award. The main objective of the grant is to increase academic achievement through culturally responsive professional development, academic enrichment, and parent engagement. Funds will be used for a portion of the staffing costs of Cultural Resource Specialists and the Indian Education Project Coordinator.

FUND BALANCE

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

**GREEN BAY AREA PUBLIC SCHOOLS
FUND 22 - INDIAN EDUCATION**

		<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
REVENUE					
	<u>Source</u>				
FEDERAL REVENUE					
	Other Federal Sources	790	307,803	341,359	309,249
	TOTAL REVENUE:	307,802	341,359	309,249	191,809
		<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
EXPENDITURES					
	<u>Object</u>				
	Salaries	100	189,815	184,463	183,134
	Employee Benefits	200	81,682	74,835	79,941
	Contracted Services	300	31,724	29,683	9,670
	Non-Capital Purchases	400	4,551	52,377	33,627
	Operating Transfers	800	0	0	2,878
	Miscellaneous Expenses	900	30	0	0
	TOTAL EXPENDITURES:	307,802	341,359	309,249	191,809

GREEN BAY AREA PUBLIC SCHOOL DISTRICT 2018-19 SPECIAL EDUCATION FUND 27

FUND 27 REVENUES

The revenues in this fund come from three sources; local, state and federal. The chart on page 18, shows that 67.34% of special education costs are paid with district funds. The Federal government awards 11.09% through grants and Medicaid reimbursement. The State reimburses 21.15% 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 2018-19 will be \$33.2 million, an increase of \$2.9 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. The District provides services for 3,367 Special Education students in 2018-19.

FUND 27 EXPENDITURES

Expenditures are expected to increase by \$3.6 million for 2018-19, with total expenditures of \$49.3 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.

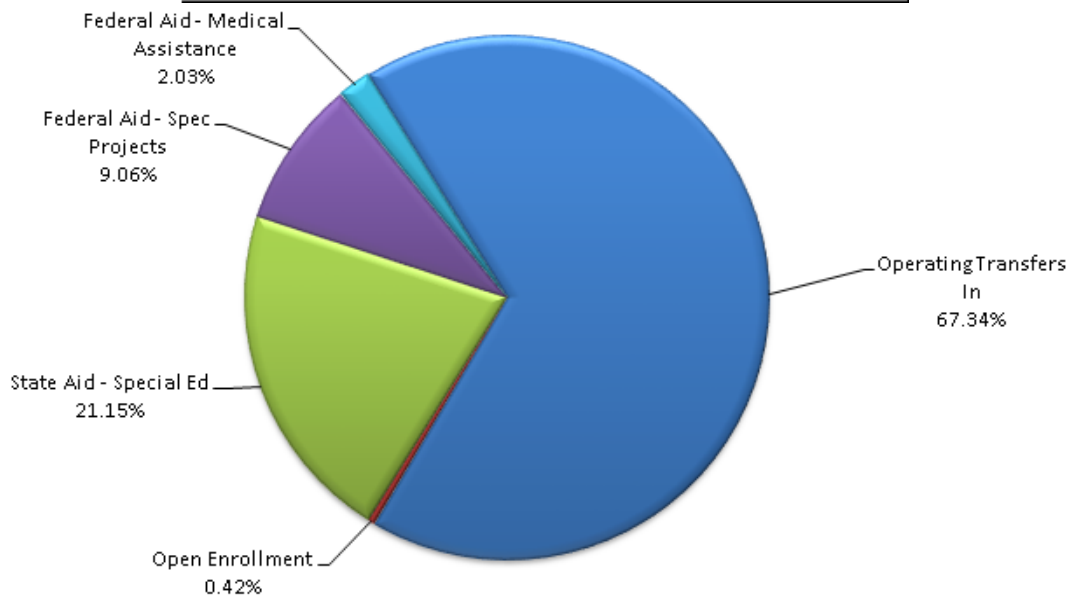
FUND BALANCE

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

**GREEN BAY AREA PUBLIC SCHOOLS
FUND 27 - SPECIAL EDUCATION**

		<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
REVENUE	Source				
OPERATING TRANSFERS					
Indirect Costs	110	28,376,800	27,595,166	30,309,177	33,201,410
OTHER DISTRICTS WITHIN WISCONSIN					
Open Enrollment Tuition	340	226,786	300,518	289,024	207,093
INTERMEDIATE REVENUE					
Federal Aid transit from CESA	510	0	2,000	500	0
STATE REVENUE					
State Aid Categorical	610	9,120,717	9,903,256	9,854,291	10,313,153
State Aid General	620	61,275	36,889	95,820	36,890
Special Projects Grants	630	0	0	0	27,000
Special Ed Transition BBL	690	0	4,778	73,000	50,000
FEDERAL REVENUE					
Federal Aid Categorical	710	41,674	10,601	24,841	0
Special Projects Grants	730	4,167,786	3,924,963	3,987,007	4,411,838
Title I Revenue	750	0	0	0	56,877
SBS Medicaid Revenue	780	1,066,832	1,205,272	1,042,670	1,000,000
ADJUSTMENTS					
Self Funded Benefit Cost Adjustment	960	0	321,145	0	0
TOTAL REVENUE:		\$43,061,868	\$43,304,588	\$45,676,330	\$49,304,261

FUND 27 - SPECIAL EDUCATION		
Revenue	BUDGET	%
Operating Transfers In	33,201,410	67.34%
Open Enrollment	207,093	0.42%
State Aid - Special Ed	10,427,043	21.15%
Federal Aid - Spec Projects	4,468,715	9.06%
Federal Aid - Medical Assistance	1,000,000	2.03%
TOTAL REVENUE	\$49,304,261	100%



GREEN BAY AREA PUBLIC SCHOOLS

FUND 27 - SPECIAL EDUCATION

DETAIL OF EXPENDITURES

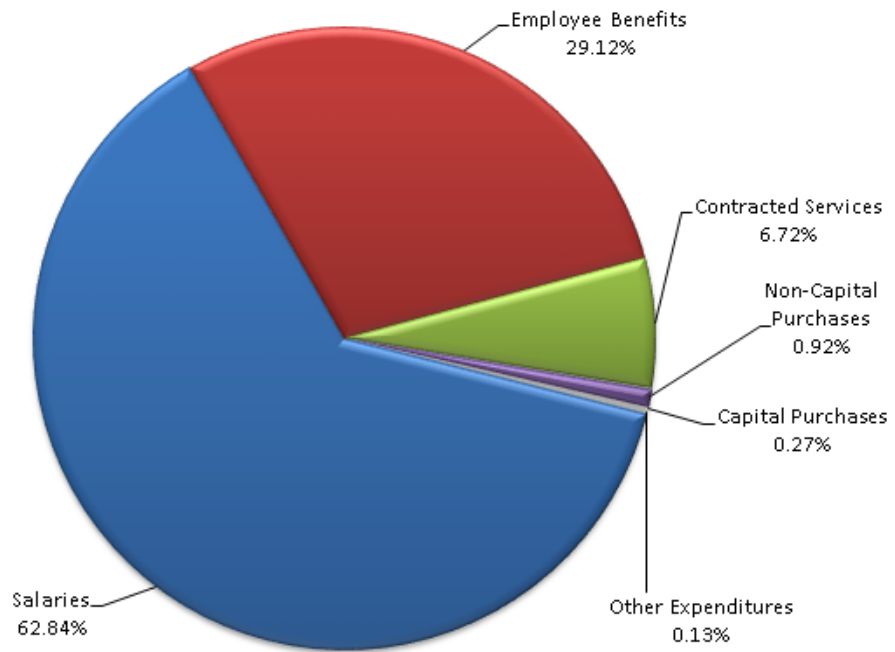
<u>Description</u>	<u>Object</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
<u>SALARIES</u>					
Teacher Salaries	200111	20,839,406	20,451,037	20,762,020	22,169,496
Mgt/Tech/Other Prof Salaries	200112	312,128	606,817	626,567	646,647
Paraprofessional Salaries	200113	5,345,432	5,492,412	5,983,001	6,566,687
Clerical Salaries	200114	286,431	276,608	303,395	314,865
Executive Assistant Salaries	200118	41,705	52,283	46,414	55,263
Coop Clerical Salaries	200123	0	2,260	2,645	4,230
Van Drivers	200127	0	513	368	0
Sub Teacher Salaries	200131	326,562	305,249	199,975	199,974
Interfaculty Sub Salaries	200132	38,647	51,544	34,747	34,746
Sub Clerical Salaries	200133	4,368	8,724	1,386	1,386
Sub Paraprofessional Salaries	200134	136,289	146,514	115,940	115,940
Limited Term Employee Salaries	200137	221,430	150,799	188,615	188,615
Teacher Approved Meeting/Conf Sub	200139	0	0	19,367	19,400
Cocurricular Salaries	200141	14,760	14,760	14,760	14,760
Teacher Department Chair Salaries	200144	114,586	117,842	116,489	118,854
Summer School Certified Teacher	200145	5,216	29,556	57,685	35,050
Stipend	200149	5,800	20,560	4,995	4,994
Teacher Prof Development Certification	200152	99,480	66,153	51,992	37,034
Sign on Bonus	200156	0	15,896	16,614	29,381
Teacher Overloads	200157	0	38,867	89,752	89,751
Temporary Employee Salaries	200162	66,388	44,456	1,764	2,000
Additional Time - Teacher	200171	173,228	198,355	157,563	280,285
Additional Time - Paraprofessional	200173	4,742	48,497	69,320	43,800
Additional Time - Clerical	200174	25,076	11,002	6,922	9,100
Additional Time - Secondary Monitor Additional	200176	0	(36)	0	0
Time - Elementary Monitor Additional Time -	200177	0	7	0	0
Exec Assistant	200178	10,640	2,478	2,293	1,400
TOTAL:		\$28,072,314	\$28,153,155	\$28,874,589	\$30,983,658
<u>EMPLOYEE BENEFITS</u>					
Employer Retirement Contribution	200212	1,810,591	1,830,306	1,887,248	2,058,299
Social Security	200220	2,036,259	2,024,046	2,078,831	2,372,857
Life Insurance	200230	48,597	48,027	40,837	31,177
Dental Insurance	200243	607,494	653,864	681,995	695,709
Vision Insurance	200246	1,656	1,903	1,772	1,687
Health Insurance	200248	7,030,234	7,042,729	7,724,955	8,363,866
Long Term Disability Insurance	200251	136,872	136,767	143,279	116,363
Workers Compensation Insurance	200254	253,127	277,570	288,435	345,685
Retirement - Emeritus	200290	503,299	391,948	336,291	371,318
TOTAL:		\$12,428,130	\$12,407,159	\$13,183,642	\$14,356,961
<u>CONTRACTED SERVICES</u>					
Contracted Services	200310	87,157	141,216	274,498	417,677
Professional Learning	200312	23,542	39,964	40,870	96,690
Equipment Repair	200324	4,713	7,731	3,081	8,710
Student Transportation	200341	1,517,984	1,918,537	2,001,698	2,150,429
Employee Travel	200342	68,072	65,648	66,422	74,699
Vehicle Fuel	200348	0	0	99,195	95,000

	Object	DETAIL OF EXPENDITURES			
		2016 Actual	2017 Actual	2018 Actual	2019 Budget
Other Travel	200349	0	7	0	0
Advertising	200351	326	321	322	350
Printing & Binding	200354	845	152	74	4,862
Telecommunications	200355	1,056	1,056	1,056	1,400
Educational Services - Non Governmental	200370	263,844	10,424	386,339	350,000
Payments to Other WI Districts	200382	47,318	0	0	0
Payments to CESA	200386	116,921	102,167	138,663	112,797
Interfund Payments	200390	155,928	39,623	0	0
	TOTAL:	\$2,287,708	\$2,326,844	\$3,012,218	\$3,312,614
<u>NON-CAPITAL PURCHASES</u>					
General Supplies	200411	47,785	71,918	116,137	130,618
Workbooks	200412	699	135	0	0
General Media	200430	0	149,288	135,277	15,000
Audiovisual Purchases	200431	87	0	0	0
Student Periodicals	200434	277	0	0	0
Student Computer Software	200435	6,698	23,064	36,227	157,205
Library Computers / Software	200436	0	6,961	7,377	0
Student Reference Materials	200439	2,124	0	0	0
Non Capital Equipment	200440	60,238	83,854	67,990	93,200
Textbooks	200470	16,073	8,883	1,274	16,000
Technology Related Supplies	200480	1,027	1,632	2,546	16,435
Nonstudent Reference Materials	200490	9,421	29,277	52,017	23,859
	TOTAL:	\$144,428	\$375,012	\$418,847	\$452,317
<u>CAPITAL PURCHASES</u>					
Building Rental	200537	10,395	8,940	8,940	0
Building Component Add/Replace	200541	0	2,706	0	0
Equipment Addition	200551	12,604	0	0	0
Equipment/Vehicles Group Deprec	200552	65,123	0	0	0
Equipment Addition	200553	37,202	28,086	0	0
	TOTAL:	\$125,324	\$39,732	\$8,940	\$0
<u>DISTRICT INSURANCE</u>					
Unemployment Compensation Insurance	200730	2,484	0	0	0
	TOTAL:	\$2,484	\$0	\$0	\$0
<u>OPERATING TRANSFERS</u>					
Transfer to General Fund	200810	0	0	23,174	132,730
	TOTAL:	\$0	\$0	\$23,174	\$132,730
<u>MISCELLANEOUS EXPENSES</u>					
Transit of Aid	200936	0	0	73,990	53,161
District Dues and Fees	200941	160	160	160	320
Employee Dues and Fees	200942	1,320	1,724	2,175	11,500
Student Dues and Fees	200943	0	801	325	1,000
Other Adjustments	200969	0	0	78,270	0
	TOTAL:	\$1,480	\$2,685	\$154,920	\$65,981
TOTAL EXPENDITURES:		\$43,061,868	\$43,304,588	\$45,676,330	\$49,304,261

GREEN BAY AREA PUBLIC SCHOOLS 2018-19

Fund 27 Special Education Expenditures

FUND 27 - SPECIAL EDUCATION Expenditures	BUDGET	%
Salaries	30,983,658	62.84%
Employee Benefits	14,356,961	29.12%
Contracted Services	3,312,614	6.72%
Non-Capital Purchases	452,317	0.92%
Capital Purchases	132,730	0.27%
Other Expenditures	65,981	0.13%
TOTAL EXPENDITURES	\$49,304,261	100%



GREEN BAY AREA PUBLIC SCHOOL DISTRICT

2018-2019

HEAD START PROGRAM FUND 29

The Green Bay Area Public School District (GBAPSD) has been the grantee agency for the Head Start program since 1967. The federally funded Head Start program enrolls 336 three and four year old children at four sites throughout the district, and fifteen of the 336 children are funded by the State of Wisconsin.

The purpose of the Head Start program is to provide comprehensive services to low income preschool aged children and their families living within the GBAPSD. In addition to a developmental classroom experience with an emphasis on preparing children for kindergarten and building social competence, services are provided in the areas of nutrition, health, mental health, disabilities, social services and parent involvement. The Head Start program has a Parent Center located at 617 Irwin Street where families can participate in many learning and socialization opportunities. We also provide child care, laundry services and a clothing exchange for Head Start families.

The Head Start Learning Center, which is the largest site enrolling 191 children, is located at 1150 Bellevue Street. This site was purchased in May 2017 with federal grant dollars received to expand the length of services for eligible children. 68 of the enrolled children attend full day services while the remainder of the children attend half day or double sessions. The Howe Resource Center and Southwest High School each house one double session classroom of 31 children. Keller Elementary School houses one double session Head Start classroom, one double session collaborative Head Start/Early Childhood classroom, and one double session collaborative Head Start/4K classroom. Total Head Start enrollment at Keller is 83 children.

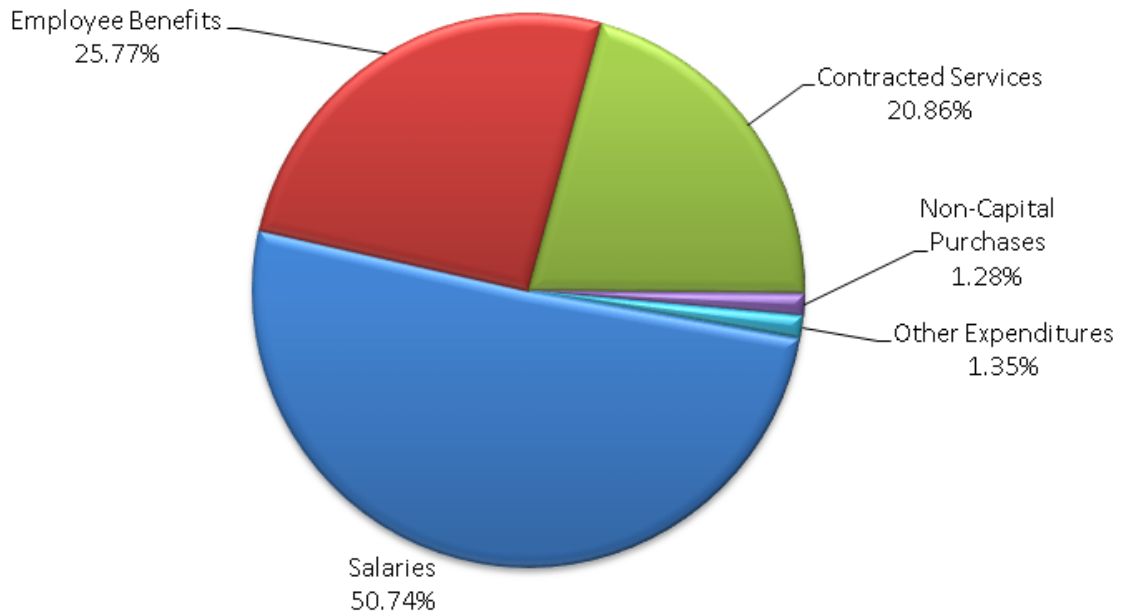
There are 58 staff employed by the Head Start Program including one Director, four Coordinators, two Clerical, one Educational Coach, 11 Teachers, 12 Paraprofessional staff, two elementary monitors, seven Home Visitors, one food service worker and 17 bus and lunch aide staff.

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

**GREEN BAY AREA PUBLIC SCHOOLS
FUND 29 - Head Start**

		<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
REVENUE					
	<u>Source</u>				
Other Federal Revenue	790	2,493,619	2,755,567	4,556,620	3,331,456
TOTAL REVENUE:		\$2,493,619	\$2,755,566	\$4,556,620	\$3,331,456
Object Type					
	<u>Object</u>				
Salaries	100	1,360,890	1,438,047	1,671,593	1,690,215
Employee Benefits	200	551,625	673,700	802,767	858,376
Contracted Services	300	412,258	526,482	1,579,403	695,099
Non-Capital Purchases	400	93,656	57,422	232,572	42,751
Capital Purchases	500	72,949	53,263	242,446	0
Operating Transfers	800	0	0	20,855	41,449
Miscellaneous Expenses	900	2,242	6,653	6,984	3,566
TOTAL EXPENDITURES:		\$2,493,619	\$2,755,566	\$4,556,620	\$3,331,456

Fund 29 - HEAD START - Expenditure Budget



GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2018-19
DEBT SERVICE FUND 30

FUND 30's REVENUES

All property taxes receipted are for the use of retiring referendum debt. Further, there is currently \$1.9 million of levy that can be used for the refunding of a portion of the debt, but is subject to change as final numbers from the Department of Public Instruction are received in the upcoming week. This could potentially reduce the debt liability by over \$6 million dollars.

FUND 30's EXPENDITURES

The expenditures for debt payment in the Debt Service Fund are projected to remain the same as last year. This include referendum approved debt and energy exemption projects.

GREEN BAY AREA PUBLIC SCHOOLS
FUND 30 - Debt Service

		<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	
REVENUE	Source					
	Transfer from General Fund	110	5,439,514	15,227,280	11,478,762	0
	Local Property Taxes	211	8,012,550	6,600,000	6,800,000	14,231,840
	Prem/Acc Int On Debt Proceeds	968	152,510	0	2,974,604	0
	TOTAL REVENUE:		\$13,604,574	\$21,827,280	\$21,253,366	\$14,231,840

		<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	
EXPENDITURES	Object					
	Debt Retirement					
	Principal On Longterm Note	673	13,025,000	24,465,000	11,835,000	10,335,000
	Principal On Longterm Bond	675	1,285,000	1,480,000	3,315,000	3,775,207
	Rimb Qzab/Qscb Interest	681	(662,278)	(663,520)	(665,484)	(663,347)
	Interest On Longterm Note	683	1,197,643	81,848	1,041,371	1,047,786
	Interest On Longterm Bond	685	149,610	134,760	1,492,369	1,982,392
	Other Debt Retirement	690	43,444	20,703	0	0
	Paying Agent Fees	691	0	25,000	673,466	0
	TOTAL EXPENDITURES:		\$15,038,418	\$25,543,790	\$17,691,721	\$16,477,038

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
Beginning Fund Balance	10,016,084	8,582,240	4,865,730	8,427,375
Revenues	13,604,574	21,827,280	21,253,366	14,231,840
Expenditures	15,038,418	25,543,790	17,691,721	16,477,038
ENDING FUND BALANCE	\$8,582,240	\$4,865,730	\$8,427,375	\$6,182,177

**GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2018-19
CAPITAL PROJECTS FUND 40**

FUND 40's REVENUES

The Capital Projects Fund revenue consists of interest on investments from the receipts of \$68.25 million approved by voters in the spring of 2017. The facilities referendum is addressing capacity needs, safety and security needs, and providing adequate and appropriate spaces.

FUND 40's EXPENDITURES

Where revenues are receipted from one source, expenditures include both Energy Efficiency Exemption (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 the goal is to complete all 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 2019-20 budget accordingly for future use.

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

		<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
REVENUE	<u>Source</u>				
	Transfer from Capital Projects Fund	140	152,510	0	0
	Interest on Investments	280	58,062	6,604	219,351
	Long Term Note Proceeds	873	9,000,000	15,000,000	16,995,000
	Long Term Bond Proceeds	875	0	0	58,255,000
	TOTAL REVENUE:	\$9,210,572	\$15,006,603	\$75,469,351	\$895,000

		<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
EXPENDITURES	<u>Object</u>				
	Mgt/Tech/Other Prof Salaries	112	0	0	4,099
	Employer Retirement Contribution	212	0	0	275
	Social Security	220	0	0	314
	Life Insurance	230	0	0	0
	Dental Insurance	243	0	0	0
	Long Term Disability Insurance	251	0	0	0
	Workers Compensation Insurance	254	0	0	41
	Contracted Services	310	1,339,839	172,512	1,675,119
	Other Contracted Services	319	0	0	14,942
	Construction - Contractors	327	16,711,731	8,953,280	15,005,271
	Cleaning Service	329	0	0	1,210
	Telecommunications	355	0	0	515
	General Supplies	411	12,597	0	2,645
	Non Capital Equipment	440	2,807	0	0
	Building Component Add/Replace	541	3,665,866	49,561	0
	Equipment Addition	551	189,510	0	0
	Equipment Rental	571	324	0	0
	TOTAL EXPENDITURES:	\$21,922,672	\$9,175,353	\$16,704,430	\$67,529,605

<u>FUND BALANCE</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
Beginning Fund Balance	14,750,534	2,038,434	7,869,684	66,634,605
Revenues	9,210,572	15,006,603	75,469,351	895,000
Expenditures	21,922,672	9,175,353	16,704,430	67,529,605
ENDING FUND BALANCE	\$2,038,434	\$7,869,684	\$66,634,605	\$0

GREEN BAY AREA PUBLIC SCHOOL DISTRICT

2018-19

FOOD SERVICE FUND 50

The Food Service Department employs on average 93.8 FTE of full and part- time employees and **served almost 3.1 million meals in 2017-18**. The Food Service Department Programs that are currently operating are: 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 the students of Green Bay year round. Of the 21,000 students enrolled, approximately 61.3% of students qualify for Free and Reduced priced meals. 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 to over 50% for the Identified Student Percentage (DPI's report of eligible CEP students) . We now have 21 schools that have qualified as CEP which means all students can eat breakfast and lunch for free.

Fund 50 Fund Balance

The Fund 50 balance for Food Service has maintained a steady fund balance for the past three years with an increase in revenue. In the 2018-2019 budget, we do anticipate reducing the fund balance by \$855,296. We will making improvements to the Food Service Department with purchasing a new delivery food truck, tables for the students at meal service areas, signage for the cafeterias, expanding our serving lines at schools with new equipment, and upgrades to our freezers and coolers.

2018-19 Meal Prices: Breakfast K-12 \$1.85 (up \$0.05), reduced \$0.30 (unch)
Lunch K-5 \$2.65 (up \$0.05), 6-12 \$2.95 (up \$0.05), reduced \$0.40 (unch)
Milk \$0.40 (unch)

GREEN BAY AREA PUBLIC SCHOOLS

FUND 50 - Food Service

REVENUE	Source	2016 Actual	2017 Actual	2018 Actual	2019 Budget
<u>OPERATING TRANSFERS</u>					
Transfer from General Fund	110	0	0	57,052	0
TOTAL:		\$0	\$0	\$57,052	\$0
<u>LOCAL SOURCES</u>					
Student Meals	251	1,702,210	1,567,307	1,603,287	1,695,899
Adult Meals	252	64,931	70,289	70,604	58,364
Special Sales Food Service	255	4,899	11,486	12,908	11,500
Other Food Service Sales	259	8,596	85,654	39,475	20,200
Noncapital Sales	269	1,073	3,256	18,538	12,000
Interest on Investments	280	9,458	10,199	29,950	0
TOTAL:		\$1,791,167	\$1,748,192	\$1,774,762	\$1,797,963
<u>STATE REVENUE</u>					
State Food Service Aid	617	162,090	165,415	173,981	166,800
TOTAL:		\$162,090	\$165,415	\$173,981	\$166,800
<u>FEDERAL REVENUE</u>					
Federal Donated Commodities	714	518,993	608,293	706,231	581,226
Federal Food Service Aid	717	7,333,645	8,026,399	7,961,448	7,757,290
Special Project Grants	730	0	14,798	3,596	20,725
TOTAL:		\$7,852,638	\$8,649,491	\$8,671,275	\$8,359,241
<u>OTHER REVENUE</u>					
Miscellaneous Revenue	990	0	11,382	50	0
TOTAL:		\$0	\$11,382	\$50	\$0
TOTAL REVENUES:		\$9,805,895	\$10,574,480	\$10,677,120	\$10,324,004
		<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
EXPENDITURES					
	Object				
Salaries	100	2,798,583	3,012,800	3,016,129	2,827,811
Employee Benefits	200	1,502,795	1,536,618	1,587,194	1,779,916
Contracted Services	300	534,357	547,606	524,444	646,943
Non-Capital Purchases	400	4,778,938	4,709,375	5,142,762	5,753,062
Capital Purchases	500	142,164	162,800	345,534	160,375
Miscellaneous Expenses	900	5,830	7,243	66,455	11,193
TOTAL EXPENDITURES:		\$9,762,666	\$9,976,441	\$10,682,518	\$11,179,300
FUND BALANCE					
		2016 Actual	2017 Actual	2018 Actual	2019 Budget
Beginning Fund Balance		3,356,284	3,399,513	3,997,552	3,992,154
Revenues		9,805,895	10,574,480	10,677,120	10,324,004
Expenditures		9,762,666	9,976,441	10,682,518	11,179,300
ENDING FUND BALANCE		\$3,399,513	\$3,997,552	\$3,992,154	\$3,136,858

**GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2018-19
TRUST FUND 72**

FUND 72 REVENUES

The Trust Fund revenue is projected to be \$40,000. 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 \$40,000. 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 \$459,867 being endowments and other carried-over balances for future use.

**GREEN BAY AREA PUBLIC SCHOOLS
FUND 72 - Trust Fund**

		<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
REVENUE	<u>Source</u>				
	Interest on Investments	280	1,231	1,195	2,676
	Gifts	290	25,355	33,684	43,137
	TOTAL REVENUE:	\$26,586	\$34,878	\$45,812	\$40,000

		<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
EXPENDITURES	<u>Object</u>				
	Scholarships	991	39,711	38,802	50,584
	TOTAL EXPENDITURES:	\$39,711	\$38,801	\$50,584	\$40,000

<u>FUND BALANCE</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
Beginning Fund Balance	481,687	468,562	464,639	459,867
Revenues	26,586	34,878	45,812	40,000
Expenditures	39,711	38,801	50,584	40,000
ENDING FUND BALANCE	\$468,562	\$464,639	\$459,867	\$459,867

GREEN BAY AREA PUBLIC SCHOOL DISTRICT

2018-19

Community Service Fund 80

Community Service Funds are used to support community education, which includes community learning centers, community enrichment, and adult education. The District in collaboration with community partners currently operates 13 community learning centers that are supported financially through 21CCLC Federal Grants and Fund 80. Community enrichment takes the form of afternoon and evening classes in our schools that are taught by District staff and offered to community members. Adult education is offered in collaboration with community partners in our schools and includes English language classes, GED classes, and workforce training classes. Community Service Funds are used to support the athletic programs at our Middle Schools. These programs include basketball, cross country, football, soccer, softball, track, volleyball, and wrestling. Also, 11 School Resource Officers are currently paid for out of Fund 80.

FUND 80 REVENUES

Community Service Fund revenue for 2018-19 has remained very similar to revenues for the last two fiscal years totaling \$2,774,108. The large majority of revenues is the tax levy, which has remained exactly the same since the 2014-15 school year at \$2,764,368. 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 \$100,000 due in part to less-than-anticipated spending in the past 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 \$1,546,832 to \$1,420,901 due to the use of fund balance for programmatic offerings to students.

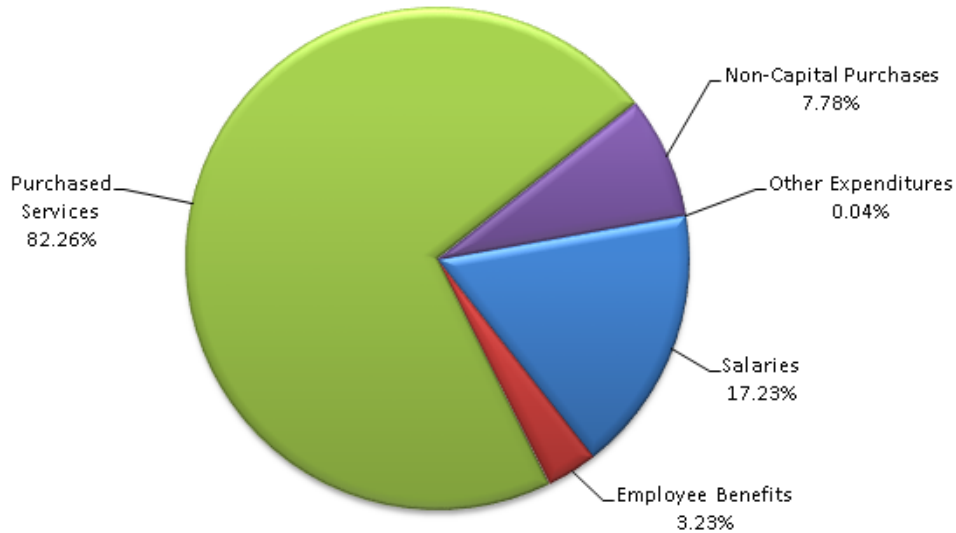
**GREEN BAY AREA PUBLIC SCHOOLS
FUND 80 - Community Service**

		<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
REVENUE	Source				
	Local Property Taxes	211	2,764,368	2,764,368	2,764,368
	Cocurricular User Fees	271	11,662	9,243	9,740
	TOTAL REVENUE:		\$2,776,030	\$2,773,611	\$2,774,295

Object Class Description		<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
EXPENDITURES	Object				
	Salaries	100	372,509	381,272	406,650
	Employee Benefits	200	48,173	50,162	55,890
	Contracted Services	300	1,811,477	1,702,643	1,748,674
	Non-Capital Purchases	400	304,328	101,132	578,633
	Capital Purchases	500	4,463	11,365	0
	Miscellaneous Expenses	900	1,106	775	1,300
	TOTAL EXPENDITURES:		\$2,542,056	\$2,247,349	\$2,791,146

FUND BALANCE	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
Beginning Fund Balance	803,446	1,037,420	1,563,682	1,546,831
Revenues	2,776,030	2,773,611	2,774,295	2,774,108
Expenditures	2,542,056	2,247,349	2,791,146	2,900,038
ENDING FUND BALANCE	\$1,037,420	\$1,563,682	\$1,546,831	\$1,420,901

Fund 80 COMMUNITY SERVICE - Expenditure Budget



**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	0.00%
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%
2018-19	8,906,285,059	3.42%	72,184,353	8.10	14,231,840	1.60	2,764,368	0.31	89,180,561	2,169,787	2.49%	10.01	-0.90%

Change in Mill Rate for the Fiscal Years 1995-96 through 2017-18 and Proposed 2018-19

