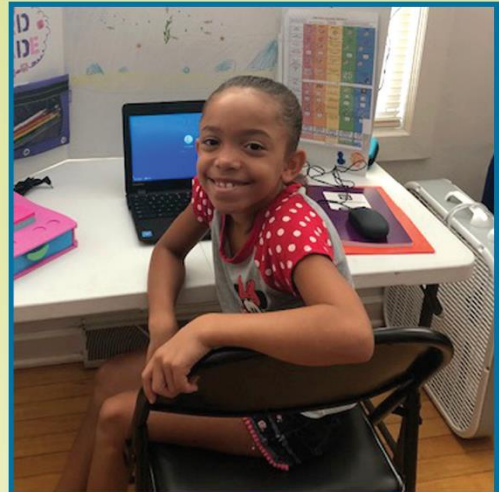


2020-21 BUDGET BOOK



FINAL
10/26/2020



**Green Bay Area
Public School District**

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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:

Executive Director of Technology
Accounting
Human Resources
Print Shop
Communications



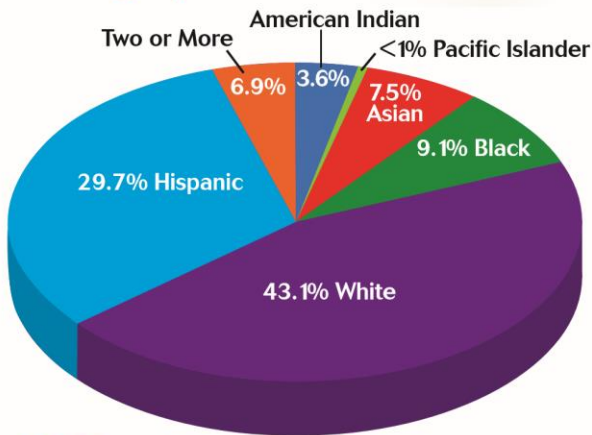
OUR DISTRICT

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 42 schools that serve more than 20,000 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



Our Mission

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

20,000+ Students
3,500+ Employees
 Students with Disabilities - **14.8%**
 Economically Disadvantaged - **64.5%**
 English Learners - **21.1%**

Communities Served

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

Our Schools

- 4** HIGH SCHOOLS
- 2** CHARTER SCHOOLS
- 4** MIDDLE SCHOOLS
- 3** K-8 SCHOOLS
- 24** ELEMENTARY SCHOOLS
- 1** ALTERNATIVE SCHOOL
- 3** EARLY CHILDHOOD SCHOOLS



Superintendent

Stephen Murley

Board of Education

Eric Vanden Heuvel, President

Kristina Shelton

Andrew Becker

Laura McCoy

Rhonda Sitnikau

Dawn Smith

Brenda Warren

District

Communication

Website – www.gbaps.org

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



Did You Know?

The District had one 2020 Golden Apple Award recipient, and has had more than 90 recipients since the program's inception.

Our District was named to College Board's 9th annual AP[®] District Honor Roll.

In 2020, the District had three Herb Kohl Education Foundation Teacher Fellows and two Student Excellence Scholars.

The new Baird Elementary School is the first newly constructed school in the District in more than 20 years.

Graduates of the class of 2019 earned more than \$5 million in scholarships.

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

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 Education Program

Baird Elementary

Jackson Elementary

Wilder Elementary

Edison Middle School

Franklin Middle School

Fine Arts

Fine Arts Institute at East High School

Washington Middle School for the Arts

Webster Elementary School Children's Center for Integrated Arts

Community Schools

Howe Elementary Community School

Aldo Leopold Community School

Charter Schools

John Dewey Academy of Learning

Northeast Wisconsin School of Innovation

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

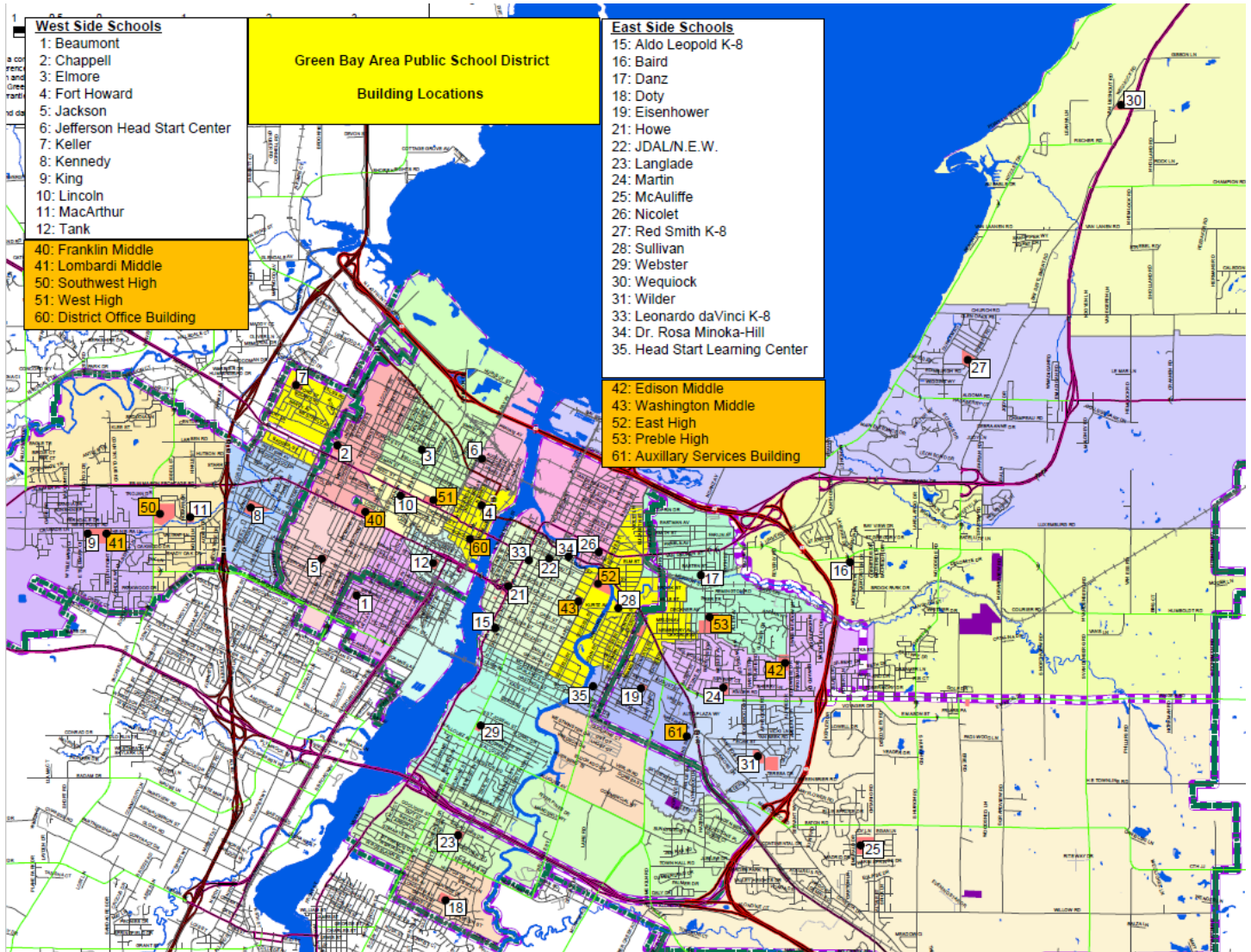
Preble High School Culinary Arts

Certified Nursing Assistant Program

City Stadium Automotive[®] at East High School Bridges Construction & Renovation

Bay Link Manufacturing[®] at West High School

DISTRICT SCHOOLS



2020-21 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 COVID crisis has caused major disruption in the lives of nearly every American and every organization. Our District is no exception. To help the District facilitate educational offerings and operational functions during the COVID shutdown and continued crisis, the Federal Government has provided approximately \$5 million in CARES Act resources and the State of Wisconsin has provided an additional \$2.9 million in GEER resources. These resources must be shared with private schools operating within the district. These resources have been used to provide PPE, cleaning/disinfecting equipment and supplies, plexiglas partitions, professional development and instructional materials, technology and internet remote access points. As an example, the District has deployed 18,000 computers and 3,700 hotspots. In addition, the District has served over one million meals to children since the Governor's closure in March.

The Board of Education receives a \$6,000 annual salary for attendance at meetings, and a \$150 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 2020-21 at approximately \$289.2 million. The revenue limit increased, which is always a critical issue for 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 \$261.53 per student increase from the State under the Revenue cap.

FUND BALANCE	2018 Actual	2019 Actual	2020 Actual	2021 Budget
Beginning Fund Balance	41,534,407	45,595,397	49,344,822	60,482,766
Revenues	273,990,331	275,616,715	277,809,697	289,259,633
Expenditures	269,929,341	271,867,290	266,671,753	289,259,633
ENDING FUND BALANCE	\$45,595,397	\$49,344,822	\$60,482,766	\$60,482,766

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

REVENUE	<u>Source</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>
OPERATING TRANSFERS					
Indirect Costs	120	46,907	52,729	36,081	288,561
LOCAL SOURCES					
Taxes	210	77,597,233	72,343,930	74,324,406	72,272,491
Payments for Services	240	99,896	115,725	162,990	10,000
Non-Capital Sales	260	31,746	10,968	7,463	7,500
School Activity Income	270	198,329	153,976	140,724	0
Interest on Investments	280	512,375	884,572	564,305	25,000
Other Local	290	917,163	1,126,347	809,641	277,300
INTERDISTRICT PAYMENTS WITHIN WI					
Open Enrollment Tuition	340	2,654,674	3,270,355	3,699,412	4,177,949
INTERMEDIATE REVENUE					
State Aid transit from CESA	510	1,358	9,338	1,366	0
STATE REVENUE					
State Aid Categorical	610	2,472,308	2,588,258	3,060,675	2,326,201
State Aid General	620	157,598,379	158,702,563	160,623,170	166,851,753
Special Projects Grants	630	455,046	772,647	554,031	742,744
Payments for Services	640	153,927	130,515	0	302,173
AGR	650	4,181,499	4,172,764	4,035,791	4,317,576
DNR State Revenue	660	6,400	6,170	5,983	6,000
Other State Rev (Per Pupil)	690	10,711,710	17,295,321	17,942,857	17,020,575
FEDERAL REVENUE					
Federal Aid Categorical	710	240,228	226,058	206,133	217,769
Special Projects Grants	730	3,540,242	3,636,723	3,639,886	11,742,764
Title I Revenue	750	6,748,269	6,680,613	5,888,094	6,749,931
SBS Medicaid Revenue	780	1,277,124	1,475,502	1,689,015	1,600,000
Other Federal Sources	790	220,017	149,615	0	0
OTHER SOURCES					
Sale of Capital Assets	860	22,787	105,361	148,676	30,000
OTHER REVENUE					
E-Rate Refund	970	4,302,715	1,706,665	268,997	293,346
TOTAL REVENUE:		\$273,990,331	\$275,616,714	\$277,809,696	\$289,259,633

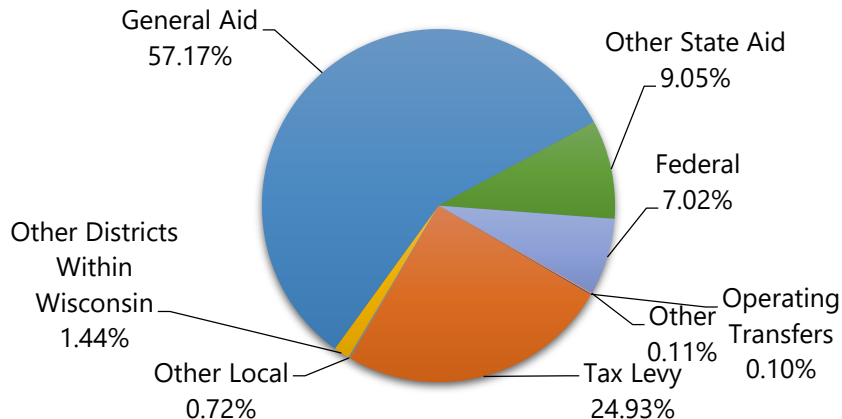
**GREEN BAY AREA PUBLIC SCHOOLS
FUND 10 - GENERAL FUND
DETAIL OF REVENUE**

<u>OPERATING TRANSFERS</u>	<u>Source</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>
Transfer from Fund 22	122	2,878	0	0	0
Transfer from Special Ed Fund	127	23,174	579	36,081	259,812
Transfer from Fund 29	129	20,855	52,149	0	28,749
TOTAL:		\$46,907	\$52,729	\$36,081	\$288,561
<u>LOCAL SOURCES</u>					
Local Property Taxes	211	77,446,406	72,184,353	74,161,472	72,110,491
Mobile Home Taxes	213	150,827	159,577	162,934	162,000
Private Tuition Payments	241	10,583	7,380	40,576	10,000
Transportation Fees	248	89,313	108,345	122,414	0
Noncapital Sales	269	31,746	10,968	7,463	7,500
Cocurricular Admissions	270	86,130	69,125	66,939	0
Cocurricular Season Pass	272	38,071	35,136	35,940	0
Cocurricular Admissions Other	274	74,128	49,716	37,846	0
Interest on Investments	280	512,375	884,572	564,305	25,000
Parking Fees	291	65,261	65,341	66,620	0
Student Fees	292	550,492	508,383	464,331	50,050
Rental Fees	293	137,828	142,954	92,284	67,150
Graduation Fees	296	19,456	17,306	16,393	0
Student Fines	297	20,572	21,499	7,711	7,700
Transcript Fees	298	2,577	1,449	2,474	2,400
Miscellaneous	299	120,977	369,415	159,828	150,000
TOTAL:		\$79,356,742	\$74,635,519	\$76,009,528	\$72,592,291
<u>INTERDISTRICT PAYMENTS WITHIN WI</u>					
Tuition from Other WI Districts	341	1,293	30,042	5,505	5,505
Tuition - Open Enrollment	345	2,653,381	3,240,313	3,693,907	4,172,444
TOTAL:		\$2,654,674	\$3,270,355	\$3,699,412	\$4,177,949
<u>INTERMEDIATE REVENUE</u>					
State Aid Transit from CESA	515	1,358	9,338	1,366	0
TOTAL:		\$1,358	\$9,338	\$1,366	\$0
<u>STATE REVENUE</u>					
Transportation Aid	612	275,331	283,256	269,479	200,000
Library Aid	613	1,035,589	1,046,578	1,246,857	1,096,201
Bilingual Aid	618	1,161,388	1,151,566	1,133,479	930,000
Other Categorical Aids	619	0	106,857	410,861	100,000
Equalization Aid	621	155,789,846	156,894,030	159,147,351	165,375,934
High Poverty Aid	628	1,808,533	1,808,533	1,475,819	1,475,819
Special Project Grants	630	455,046	772,647	554,031	742,744
State Tuition	641	153,927	130,515	0	302,173
AGR Aid	650	4,181,499	4,172,764	4,035,791	4,317,576
State Rev through Local Units	660	6,400	6,170	5,983	6,000

**GREEN BAY AREA PUBLIC SCHOOLS
FUND 10 - GENERAL FUND
DETAIL OF REVENUE**

	<u>Source</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>
Tax Exempt Computer Aid	691	716,563	1,370,690	1,264,776	1,158,862
Per Pupil Aid	695	9,890,550	14,300,364	16,004,940	15,625,036
Other State Rev	699	104,597	1,624,267	673,142	236,677
TOTAL:		\$175,579,269	\$183,668,237	\$186,222,508	\$191,567,022
<u>FEDERAL REVENUE</u>					
Vocational Education Aid	713	240,228	226,058	206,133	217,769
Special Project Grants	730	3,540,242	3,636,723	3,639,886	11,742,764
Title I Revenue	751	6,748,269	6,680,613	5,888,094	6,749,931
SBS Medicaid Revenue	781	1,277,124	1,475,502	1,689,015	1,600,000
Other Federal Revenue	790	220,017	149,615	0	0
TOTAL:		\$12,025,880	\$12,168,510	\$11,423,129	\$20,310,464
<u>OTHER SOURCES</u>					
Sale of Capital Assets	860	22,787	105,361	148,676	30,000
TOTAL:		\$22,787	\$105,361	\$148,676	\$30,000
<u>OTHER REVENUE</u>					
Aidable Adjustments	971	4,302,715	1,706,665	268,997	293,346
TOTAL:		\$4,302,715	\$1,706,665	\$268,997	\$293,346
TOTAL REVENUES:		\$273,990,331	\$275,616,714	\$277,809,696	\$289,259,633

FUND 10 - GENERAL FUND Revenue 2020-21	BUDGET	%
Operating Transfers	288,561	0.10%
Tax Levy	72,110,491	24.93%
Other Local	481,800	0.17%
Other Districts Within Wisconsin	4,177,949	1.44%
General Aid	165,375,934	57.17%
Other State Aid	26,191,088	9.05%
Federal	20,310,464	7.02%
Other	323,346	0.11%
TOTAL REVENUE	\$289,259,633	100%

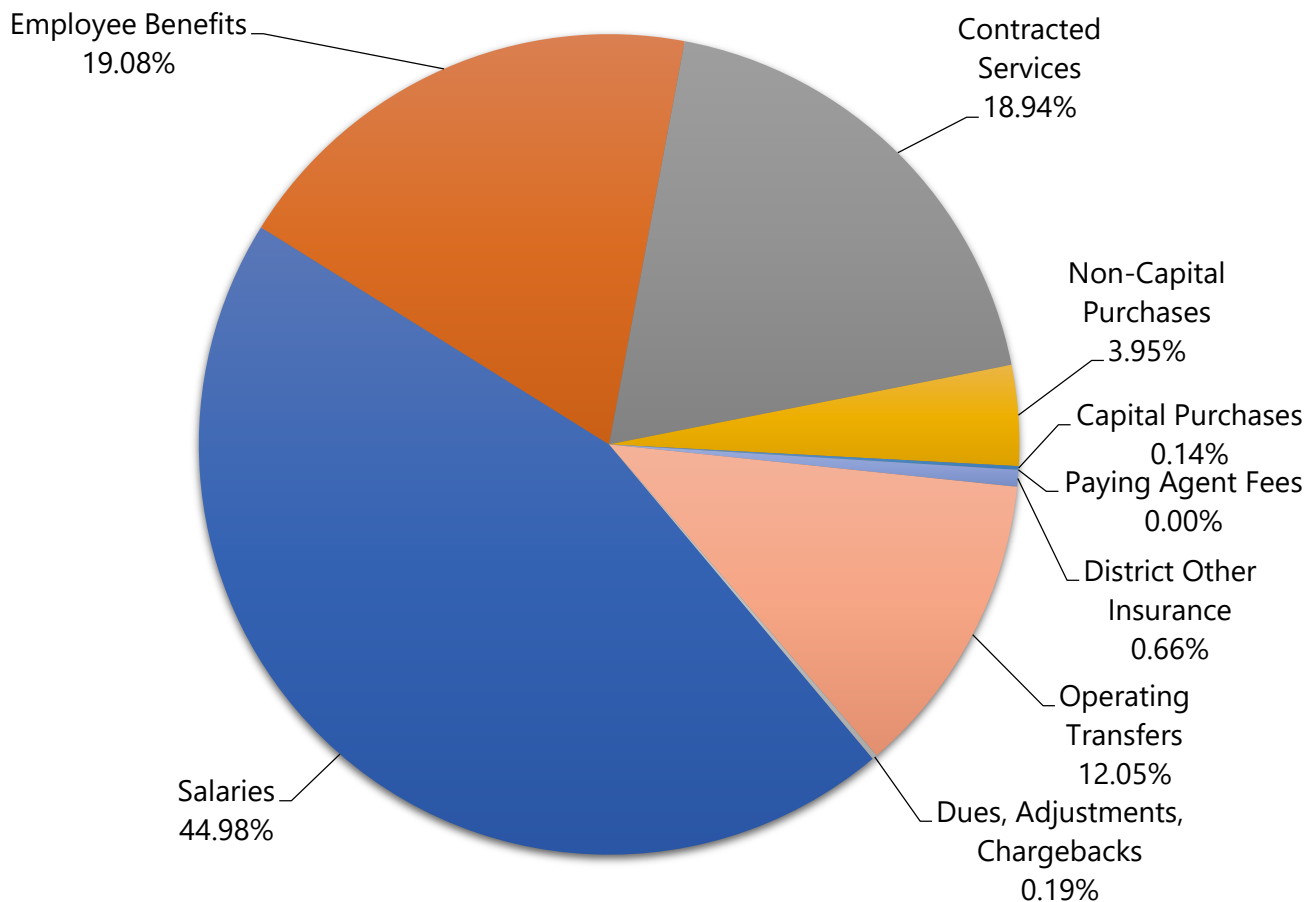


FUND 10 EXPENDITURES

The General Fund shows budgeted expenditures for 2020-21 of approximately \$289.2 million. A decrease in enrollment has occurred over the past four years. The following detail and graph show the various expenditure objects and functions for 2020-21.

FUND 10 - GENERAL FUND Expenditures 2020-21	BUDGET	%
Salaries	130,120,227	44.98%
Employee Benefits	55,189,679	19.08%
Contracted Services	54,778,412	18.94%
Non-Capital Purchases	11,436,451	3.95%
Capital Purchases	418,721	0.14%
Paying Agent Fees	4,300	0.00%
District Other Insurance	1,905,987	0.66%
Operating Transfers	34,842,949	12.05%
Dues, Adjustments, Chargebacks	562,907	0.19%
TOTAL EXPENDITURES	\$289,259,633	100%

Fund 10 - GENERAL FUND - Expenditure Budget



**FUND 10 - GENERAL FUND
DETAIL OF EXPENDITURES**

<u>SALARIES</u>	<u>Object</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>
Teacher Salaries	200111	78,075,610	80,116,838	81,433,879	85,375,974
Mgt/Tech/Other Prof Salaries	200112	12,717,923	13,791,519	15,031,308	14,745,680
Paraprofessional Salaries	200113	2,355,798	2,352,851	2,375,469	2,252,388
Clerical Salaries	200114	5,269,842	5,397,170	5,612,203	5,750,875
Coordinator Salaries	200116	38,486	147,999	38,395	38,195
Security Specialists Salaries	200117	532,153	557,162	484,106	654,735
Executive Assistant Salaries	200118	369,494	405,637	495,340	387,122
Security Services Salaries	200119	26,424	37,749	24,231	30,764
Secondary Monitor Salaries	200121	1,161,141	1,152,044	1,189,354	1,285,661
Elementary Monitor Salaries	200122	1,161,302	1,167,899	1,256,115	1,299,755
Coop Clerical Salaries	200123	35,296	42,883	29,547	34,485
Truant Officer Salaries	200124	605	2,934	1,871	6,844
Parent Assistant Salaries	200125	55,039	45,978	39,301	90,931
Hourly w/Benefits	200126	262,036	326,888	314,700	319,804
Van Drivers	200127	142,056	143,422	147,042	170,415
Sub Teacher Salaries	200131	1,205,849	1,204,579	912,492	434,729
Interfaculty Sub Salaries	200132	185,214	132,067	133,202	133,200
Sub Clerical Salaries	200133	121,505	134,167	88,892	44,446
Sub Paraprofessional Salaries	200134	77,434	66,919	55,675	27,826
Sub Secondary Monitor Salaries	200135	32,335	25,306	10,739	5,369
Limited Term Employee Salaries	200137	689,439	985,236	718,723	718,723
Sub Elementary Monitor Salaries	200138	23,403	24,899	17,890	8,945
Inter Elem Monitor / Secondary Monitor Subbing	200139	223,647	232,379	142,844	253,435
Cocurricular Salaries	200141	1,389,421	1,384,493	1,359,744	1,531,093
Non-Teaching Duty Salaries	200142	91,468	91,689	71,306	89,478
Summer School Salaries	200143	28,020	11,394	8,122	0
Teacher Department Chair Salaries	200144	314,101	332,069	338,024	330,993
Summer School Teaching Salaries	200145	1,179,472	1,028,432	808,288	664,043
Board of Education Compensation	200148	34,606	34,700	38,600	43,480
Stipend	200149	315,653	324,854	425,975	1,122,352
Teacher House Leader Salaries	200150	26,069	29,295	31,961	27,930
Teacher Content Leader Salaries	200151	44,340	0	0	0
Teacher Prof Development Certification	200152	97,178	73,500	47,123	25,971
Asst Tchr Summer School	200153	619	0	412	0
Sign on Bonus	200156	30,431	28,043	13,498	6,579
Teacher Overloads	200157	392,072	298,756	488,042	511,138
Custodial/Maintenance Salaries	200161	8,510,205	8,578,945	8,779,076	9,075,139
Temporary Employee Salaries	200162	176,783	267,864	291,504	296,694
Custodial/Maint Overtime Salaries	200163	109,120	154,331	183,109	200,679
Sub Custodial Overtime Salaries	200164	1,247	825	0	0
Building Rental Custodian Overtime Salaries	200165	35,292	27,933	17,475	19,875

GREEN BAY AREA PUBLIC SCHOOLS

FUND 10 - GENERAL FUND

DETAIL OF EXPENDITURES

	<u>Object</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>
Snowplow Overtime Salaries	200166	64,810	89,268	68,016	83,610
Emergency Repair Overtime Salaries	200167	2,089	1,643	571	2,560
Sub Custodial Salaries	200168	8,357	4,824	2,030	3,360
Additional Time - Teacher	200171	1,235,735	1,315,964	1,165,945	1,544,514
Additional Time - Administrator	200172	43,963	32,836	35,280	55,272
Additional Time - Paraprofessional	200173	88,606	100,450	75,929	79,735
Additional Time - Clerical	200174	127,000	124,288	151,607	122,766
Additional Time - Food Service	200175	1,230	2,138	2,797	2,700
Additional Time - Secondary Monitor	200176	31,527	32,267	16,157	10,220
Additional Time - Elementary Monitor	200177	72,407	58,153	55,848	36,190
Additional Time - Exec Assistant	200178	22,664	15,131	21,136	17,547
Addl Time - Misc	200179	24,081	78,440	117,216	146,008
Nondistributed Salaries	200190	40,876	0	0	0
TOTAL:		\$119,301,474	\$123,017,049	\$125,168,111	\$130,120,227

EMPLOYEE BENEFITS

Employer Retirement Contribution	200212	7,716,021	7,783,206	8,016,542	8,690,419
Social Security	200220	8,614,537	8,852,816	9,057,508	9,606,025
Life Insurance	200230	150,717	107,747	106,266	109,804
Dental Insurance	200243	2,329,570	2,272,685	1,784,169	2,247,759
Vision Insurance	200246	6,228	14,858	9,419	8,584
Health Insurance	200248	25,865,528	26,963,760	21,877,662	30,164,137
Long Term Disability Insurance	200251	488,968	446,884	423,000	524,265
Workers Compensation Insurance	200254	1,191,098	1,325,078	1,310,293	1,432,157
Retirement - Emeritus	200290	1,788,098	1,926,757	2,210,270	2,358,529
Annuity Payment	200293	38,500	41,000	57,500	48,000
TOTAL:		\$48,189,263	\$49,734,792	\$44,852,629	\$55,189,679

CONTRACTED SERVICES

Contracted Services	200310	5,187,015	6,383,869	5,511,655	7,866,977
Professional Learning	200312	503,664	955,053	516,548	718,935
Other Contracted Services	200319	281,494	0	0	0
Outside Contracted Technology Repair/Maintenance	200321	0	18,826	2,965	2,000
Lease/Rental Computer Equipment	200322	0	951,013	1,833,607	45,000
Equipment Repair	200324	167,895	651,739	346,965	466,617
Vehicle and Equipment Rental/Lease	200325	0	147,023	141,091	146,685
Site Rental	200326	0	27,678	13,521	21,689
Construction - Contractors	200327	2,662,908	4,926,216	4,657,869	3,230,000
Building Rental	200328	0	481,435	306,835	452,031
Cleaning Service	200329	0	0	0	121,866
Utilities - Gas	200331	549,642	610,260	482,344	593,300
Utilities - Electricity	200336	1,784,904	1,755,391	1,620,137	1,996,000
Utilities - Water	200337	131,865	137,473	116,029	150,400

GREEN BAY AREA PUBLIC SCHOOLS

FUND 10 - GENERAL FUND

DETAIL OF EXPENDITURES

	<u>Object</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>
Utilities - Sewerage	200338	321,315	349,227	339,079	408,050
Student Transportation	200341	6,475,195	6,620,510	6,010,760	7,340,434
Employee Travel	200342	108,348	123,347	180,829	261,159
Vehicle Fuel	200348	95,642	108,180	83,972	115,400
Other Travel	200349	834	521	458	1,750
Advertising	200351	44,017	65,787	46,367	62,289
Postage	200353	131,562	138,035	171,900	132,205
Printing & Binding	200354	28,636	56,200	51,890	61,835
Telecommunications	200355	1,898,895	978,476	428,114	391,597
Internet Access	200358	0	0	0	590,000
Software Services	200360	207,541	2,185,113	2,770,667	3,191,918
Software Maintenance	200365	927,410	0	0	0
Educational Services - Non-Governmental	200370	21,660	16,458	123,389	50,728
Payments to Municipalities	200381	8,739	8,862	6,307	0
Payments to Other WI Districts	200382	15,000,120	15,979,421	16,637,904	18,275,286
Payment to Counties	200385	0	88	35	500
Payments to CESA	200386	215,394	209,207	279,212	189,464
Payments to State	200387	2,773,052	4,827,741	6,632,257	7,680,776
Payments to WI Tech Colleges	200389	134,685	119,407	45,843	213,521
TOTAL:		\$39,662,433	\$48,832,555	\$49,358,551	\$54,778,412

NON-CAPITAL PURCHASES

General Supplies	200411	3,368,372	2,760,266	2,435,512	5,680,889
Workbooks	200412	202,716	328,460	848,336	31,886
Food	200415	400	0	5,896	3,760
Apparel	200420	103,103	82,661	97,061	96,397
General Media	200430	407,366	404,992	881,698	948,605
Student Computer Software	200435	1,015,663	0	0	3,500
Library Computers / Software	200436	4,216,981	0	0	0
Student Reference Materials	200439	1,189	0	0	0
Non-Capital Equipment	200440	2,613,401	4,597,391	1,941,347	473,916
Tools & Implements	200446	10,211	10,219	9,355	11,000
Resale Expense	200450	18,989	18,943	20,163	1,000
Equipment Components - MIS/DP	200460	1,777,106	0	0	0
Textbooks	200470	2,779,979	1,189,272	390,353	911,072
Technology Related Supplies	200480	55,791	0	0	440
Technology Supplies	200481	0	774,002	979,057	2,838,536
Non-Capital Technology Hardware	200482	0	1,308,480	2,109,365	325,353
Non-Capital Software	200483	0	955	0	0
Nonstudent Reference Materials	200490	96,517	202,248	103,232	110,097
TOTAL:		\$16,667,784	\$11,677,889	\$9,821,374	\$11,436,451

		FUND 10			
		EXPENDITURES			
<u>CAPITAL PURCHASES</u>	<u>Object</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>
Site Rental	200517	25,532	0	0	0
Building Rental	200537	339,977	0	0	0
Building Component Add/Replace	200541	42,145	34,883	5,652	0
Equipment Addition	200553	454,396	205,131	76,928	159,921
Equipment Replacement over \$5,000	200563	844,882	248,072	561,421	174,000
Equipment Rental	200571	1,276,858	0	0	0
Technology Related Hardware > \$5,000	200581	0	302,795	385,508	84,800
	TOTAL:	\$2,983,791	\$790,881	\$1,029,508	\$418,721
<hr/>					
		<u>DEBT SERVICE</u>			
Paying Agent Fees	200691	3,350	4,537	4,150	4,300
	TOTAL:	\$3,350	\$4,537	\$4,150	\$4,300
<hr/>					
		<u>DISTRICT INSURANCE</u>			
Liability Insurance	200711	154,048	148,785	156,502	160,000
Property Insurance	200712	452,995	488,739	463,947	590,000
Unemployment Compensation Insurance	200730	40,255	16,780	20,305	1,155,987
	TOTAL:	\$647,298	\$654,304	\$640,754	\$1,905,987
<hr/>					
		<u>OPERATING TRANSFERS</u>			
Transfer to Special Education Fund	200827	30,309,177	32,505,312	31,645,589	33,842,949
Transfer to Non-Referendum Debt Fund	200838	11,478,762	4,069,850	0	0
Transfer to Capital Improvement Trust	200846	0	0	3,000,005	0
Transfer to Food Service	200850	57,052	28,538	798,958	1,000,000
	TOTAL:	\$41,844,991	\$36,603,700	\$35,444,551	\$34,842,949
<hr/>					
		<u>MISCELLANEOUS EXPENSES</u>			
District Dues and Fees	200941	104,331	169,344	107,819	142,397
Employee Dues and Fees	200942	18,096	19,432	30,257	145,076
Student Dues and Fees	200943	164,757	153,597	119,895	158,434
Other Dues/Fees	200949	3,265	7,874	11,759	12,000
Insurance Adjustment	200964	15,804	24,606	978	15,000
Other Adjustments	200969	309,325	52,894	39,316	70,000
Property Tax Refunds	200972	13,379	123,835	42,101	20,000
	TOTAL:	\$628,957	\$551,582	\$352,124	\$562,907
<hr/>					
TOTAL EXPENDITURES:		\$269,929,341	\$271,867,290	\$266,671,752	\$289,259,633
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**GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2020-21
SPECIAL REVENUE FUND 21**

FUND 21 REVENUES

The Special Revenue Fund revenue is projected to be \$2,069,050. 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 \$2,069,050. 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**

REVENUE	Source	2018 Actual	2019 Actual	2020 Actual	2021 Budget
LOCAL SOURCES					
School Activity Income	270	15,844	13,984	12,952	0
Interest on Investments	280	3,075	35,159	(6,249)	3,488
Other Local	290	1,933,482	2,164,222	1,655,999	2,065,562
OTHER REVENUE					
Adjustments	360	0	0	210,168	0
TOTAL REVENUE:		\$1,952,401	\$2,213,365	\$1,872,869	\$2,069,050

EXPENDITURES	Object	2018 Actual	2019 Actual	2020 Actual	2021 Budget
Salaries	100	258,094	183,049	128,149	110,299
Employee Benefits	200	64,820	34,992	13,219	26,151
Contracted Services	300	898,507	124,245	129,799	1,932,600
Non-Capital Purchases	400	677,602	692,268	821,892	0
Capital Purchases	500	39,234	12,200	5,328	0
District Insurance	700	250	0	0	0
Miscellaneous Expenses	900	13,894	15,001	7,029	0
TOTAL EXPENDITURES:		\$1,952,401	\$1,061,755	\$1,105,416	\$2,069,050

FUND BALANCE	2018 Actual	2019 Actual	2020 Actual	2021 Budget
Beginning Fund Balance	0	0	1,151,610	1,919,063
Revenues	1,952,401	2,213,365	1,872,869	2,069,050
Expenditures	1,952,401	1,061,755	1,105,416	2,069,050
ENDING FUND BALANCE	\$0	\$1,151,610	\$1,919,063	\$1,919,063

GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2020-21
INDIAN EDUCATION FUND 22

FUND 22 REVENUE

The revenue amount for the Indian Education Program for 2020-21 is projected at \$396,965. The grant award is determined by the federal government by the US Department of Education. The amount of funding has increased from last fiscal year due to an increase in the student count as documented through collection of 506 forms and carryover. The plan developed last year will continue to collect the outstanding 506 forms in all District schools under the direction of the ESSA Department. 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 \$396,965 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 the staffing costs of Cultural Resource Specialists.

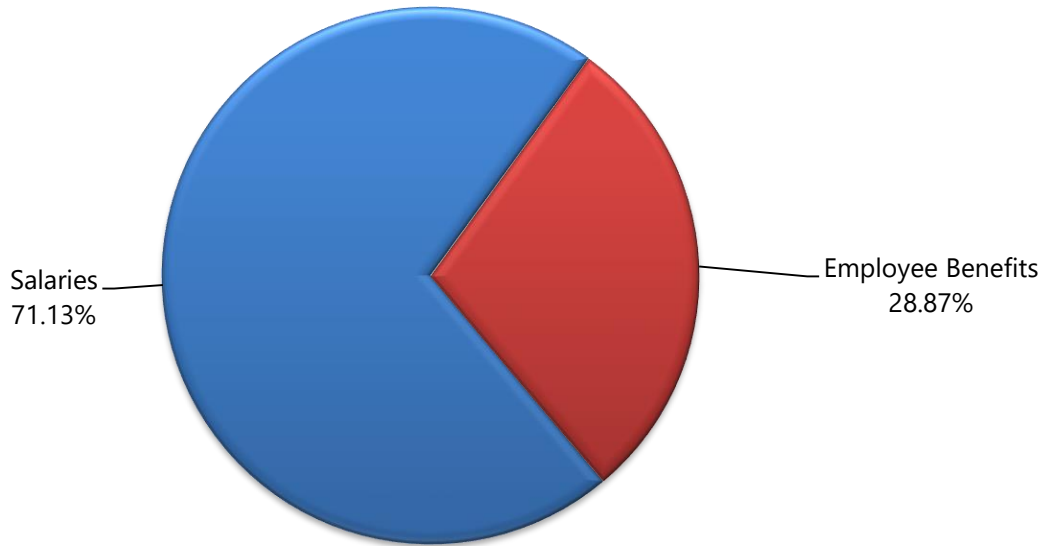
FUND BALANCE

Fund balance is not allowed for these monies per Federal requirement, except for in the 2019-20 school-year.

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

REVENUE	<u>Source</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>
FEDERAL REVENUE					
Other Federal Sources	790	309,249	191,809	194,235	396,965
TOTAL REVENUE:		\$309,249	\$191,809	\$194,235	\$396,965

EXPENDITURES	<u>Object</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>
Salaries	100	183,134	127,231	135,773	282,368
Employee Benefits	200	79,941	64,452	51,130	114,597
Contracted Services	300	9,670	126	234	0
Non-Capital Purchases	400	33,627	0	7,099	0
Operating Transfers	800	2,878	0	0	0
TOTAL EXPENDITURES:		\$309,249	\$191,809	\$194,235	\$396,965



**GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2020-21
SPECIAL EDUCATION FUND 27**

FUND 27 REVENUES

The revenues in this fund come from three sources; local state and federal. The chart on page 21 shows that 63.40% of special education costs are paid with district funds. The Federal government awards 14.75 through grants and Medicaid reimbursement. The State reimbursed the District 25.02% of the prior year's expenditures through categorical aid. 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 2020-21 will be \$33.8 million an increase of \$2.2 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 2,956 Special Education students in 2020-21.

FUND 27 EXPENDITURES

Expenditures are expected to total approximately \$53.4 million. School districts that 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.

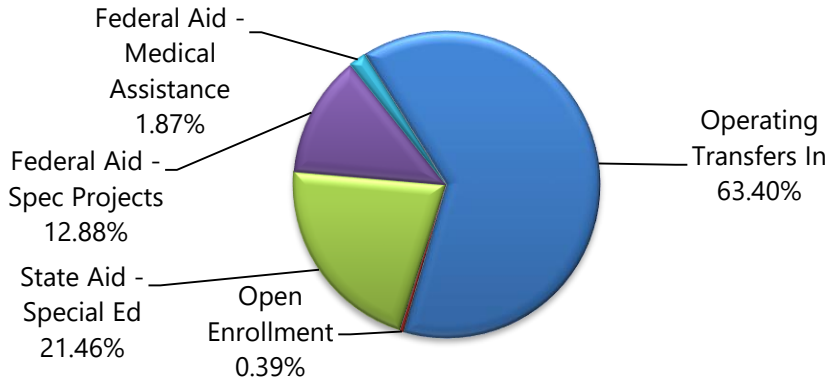
FUND BALANCE

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

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

REVENUE	Source	2018 Actual	2019 Actual	2020 Actual	2021 Budget
OPERATING TRANSFERS					
Transfer from General Fund	110	30,309,177	32,505,312	31,645,589	33,842,949
LOCAL SOURCES					
Other Local	290	0	0	1,646	0
INTERDISTRICT PAYMENTS WITHIN WI					
Transit of Aid	310	0	4,182	0	0
Open Enrollment Tuition	340	289,024	190,174	214,519	207,093
INTERMEDIATE REVENUE					
Federal Aid transit from CESA	510	500	0	0	0
STATE REVENUE					
State Aid Categorical	610	9,854,291	10,092,322	10,761,951	11,454,341
State Aid General	620	95,820	162,488	214,325	214,325
Special Projects Grants	630	0	27,000	0	0
Other State Rev (Per Pupil)	690	73,000	104,999	92,000	92,000
FEDERAL REVENUE					
Federal Aid Categorical	710	24,841	43,437	0	0
Special Projects Grants	730	3,987,007	3,072,395	3,137,650	6,567,313
SBS Medicaid Revenue	780	1,042,670	1,046,423	984,996	1,000,000
TOTAL REVENUE:		\$45,676,330	\$47,248,731	\$47,052,675	\$53,378,021

FUND 27 - SPECIAL EDUCATION Revenue 2020-21	BUDGET	%
Operating Transfers In	33,842,949	63.40%
Open Enrollment	207,093	0.39%
State Aid - Special Ed	11,454,341	21.46%
Federal Aid - Spec Projects	6,873,638	12.88%
Federal Aid - Medical Assistance	1,000,000	1.87%
TOTAL REVENUE	\$53,378,021	100%



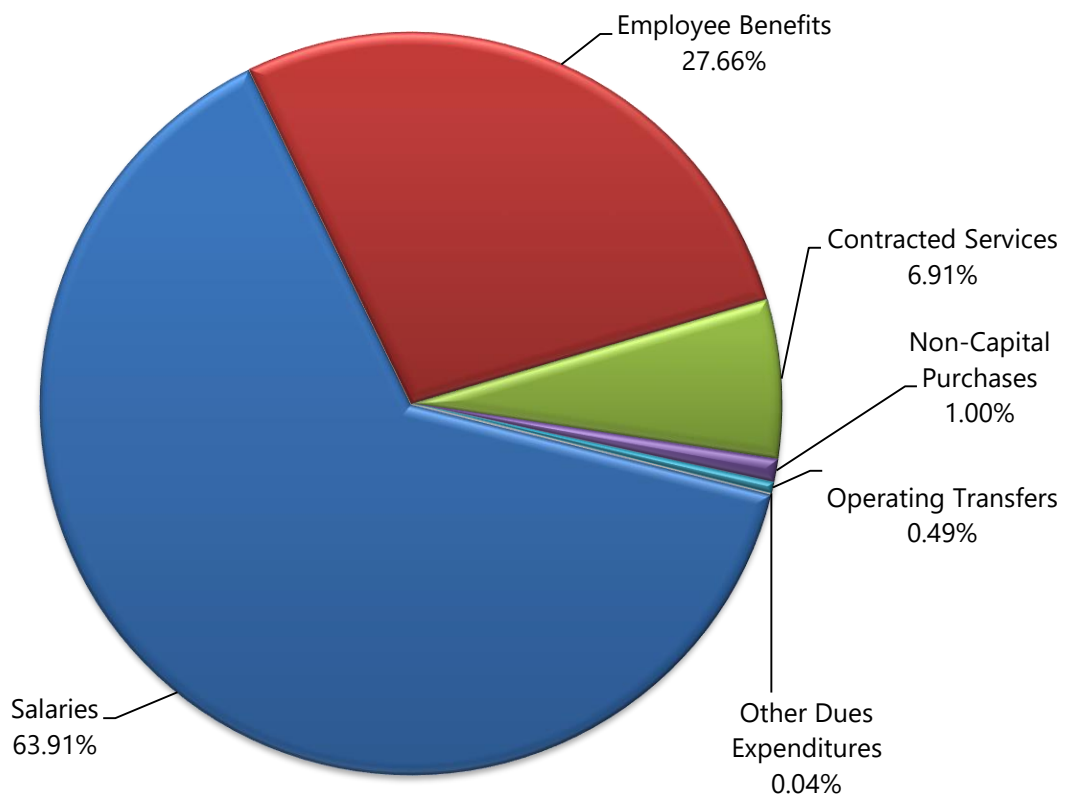
**GREEN BAY AREA PUBLIC SCHOOLS
FUND 27 - SPECIAL EDUCATION
DETAIL OF EXPENDITURES**

<u>SALARIES</u>	<u>Object</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>
Teacher Salaries	200111	20,762,020	21,687,620	22,423,243	23,223,662
Mgt/Tech/Other Prof Salaries	200112	626,567	646,699	641,716	666,091
Paraprofessional Salaries	200113	5,983,001	6,205,315	6,312,229	6,823,684
Clerical Salaries	200114	303,395	290,598	329,920	355,975
Coordinator Salaries	200116	0	1,955	2,119	0
Executive Assistant Salaries	200118	46,414	53,672	56,777	57,635
Certified Nursing Assistant	200120	0	0	218,319	373,110
Coop Clerical Salaries	200123	2,645	3,252	965	4,343
Van Drivers	200127	368	5,968	5,616	0
Sub Teacher Salaries	200131	199,975	206,768	186,348	93,173
Interfaculty Sub Salaries	200132	34,747	28,481	31,350	31,346
Sub Clerical Salaries	200133	1,386	5,035	0	0
Sub Paraprofessional Salaries	200134	115,940	146,815	126,244	63,122
Limited Term Employee Salaries	200137	188,615	227,045	202,917	202,916
Sub Elementary Monitor Salaries	200138	0	0	1,900	950
Inter Elem Monitor / Secondary Monitor Subbing	200139	19,367	26,499	21,991	28,875
Cocurricular Salaries	200141	14,760	3,690	3,690	3,690
Teacher Department Chair Salaries	200144	116,489	119,669	106,605	122,328
Summer School Teaching Salaries	200145	57,685	54,442	25,938	35,903
Stipend	200149	4,995	14,851	12,880	190,756
Teacher Prof Development Certification	200152	51,992	34,852	26,031	15,392
Sign on Bonus	200156	16,614	29,648	25,216	14,634
Teacher Overloads	200157	89,752	31,830	18,433	8,976
Temporary Employee Salaries	200162	1,764	1,758	1,910	0
Additional Time - Teacher	200171	157,563	145,133	83,230	218,542
Additional Time - Paraprofessional	200173	69,320	132,322	58,392	81,724
Additional Time - Clerical	200174	6,922	3,672	2,658	9,500
Additional Time - Exec Assistant	200178	2,293	2,707	1,513	3,000
Nondistributed Salaries	200190	0	0	0	1,483,770
	TOTAL:	\$28,874,589	\$30,110,296	\$30,928,150	\$34,113,097
<hr/>					
<u>EMPLOYEE BENEFITS</u>					
Employer Retirement Contribution	200212	1,887,248	1,921,042	1,997,015	2,277,954
Social Security	200220	2,078,831	2,163,102	2,226,670	2,517,847
Life Insurance	200230	40,837	30,317	30,427	32,336
Dental Insurance	200243	681,995	647,642	511,224	665,202
Vision Insurance	200246	1,772	1,570	1,643	1,940
Health Insurance	200248	7,724,955	7,955,236	6,603,702	8,193,579
Long Term Disability Insurance	200251	143,279	130,827	123,105	156,933
Workers Compensation Insurance	200254	288,435	322,595	325,544	375,245
Retirement - Emeritus	200290	336,291	366,818	490,577	542,422
	TOTAL:	\$13,183,642	\$13,539,149	\$12,309,906	\$14,763,458

**GREEN BAY AREA PUBLIC SCHOOLS
FUND 27 - SPECIAL EDUCATION
DETAIL OF EXPENDITURES**

<u>CONTRACTED SERVICES</u>	<u>Object</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>
Contracted Services	200310	274,498	81,838	90,550	213,251
Professional Learning	200312	40,870	49,914	24,537	58,851
Equipment Repair	200324	3,081	6,714	6,865	10,388
Student Transportation	200341	2,001,698	1,938,824	2,238,782	2,365,500
Employee Travel	200342	66,422	67,886	63,531	111,270
Vehicle Fuel	200348	99,195	112,321	68,293	107,600
Advertising	200351	322	331	219	350
Postage	200353	0	0	17	0
Printing & Binding	200354	74	0	0	500
Telecommunications	200355	1,056	1,056	440	1,500
Software Services	200360	0	187,961	241,885	217,173
Educational Services - Non-Governmental	200370	386,339	641,266	429,443	501,000
Payments to Other WI Districts	200382	0	16,827	570	1,000
Payments to CESA	200386	138,663	125,410	129,792	99,115
	TOTAL:	\$3,012,218	\$3,230,347	\$3,294,924	\$3,687,498
<u>NON-CAPITAL PURCHASES</u>					
General Supplies	200411	116,137	136,411	108,264	146,761
General Media	200430	135,277	35,435	37,940	136,720
Student Computer Software	200435	36,227	0	0	0
Library Computers / Software	200436	7,377	0	0	0
Non-Capital Equipment	200440	67,990	50,001	121,983	206,835
Textbooks	200470	1,274	0	438	11,938
Technology Related Supplies	200480	2,546	0	0	0
Technology Supplies	200481	0	3,472	17,508	6,890
Non-Capital Technology Hardware	200482	0	68,350	161,186	18,714
Nonstudent Reference Materials	200490	52,017	23,832	5,023	5,000
	TOTAL:	\$418,847	\$317,501	\$452,341	\$532,858
<u>CAPITAL PURCHASES</u>					
Building Rental	200537	8,940	0	0	0
	TOTAL:	\$8,940	\$0	\$0	\$0
<u>OPERATING TRANSFERS</u>					
Transfer to General Fund	200810	23,174	579	36,081	259,812
	TOTAL:	\$23,174	\$579	\$36,081	\$259,812
<u>MISCELLANEOUS EXPENSES</u>					
Transit of Aid	200936	73,990	47,258	15,294	0
District Dues and Fees	200941	160	160	160	160
Employee Dues and Fees	200942	2,175	3,213	13,671	16,638
Student Dues and Fees	200943	325	228	240	500
Other Dues/Fees	200949	0	0	1,908	4,000
Other Adjustments	200969	78,270	0	0	0
	TOTAL:	\$154,920	\$50,859	\$31,273	\$21,298
TOTAL EXPENDITURES:		\$45,676,330	\$47,248,731	\$47,052,675	\$53,378,021

FUND 27 - SPECIAL EDUCATION Expenditures 2020-21	BUDGET	%
Salaries	34,113,097	63.91%
Employee Benefits	14,763,458	27.66%
Contracted Services	3,687,498	6.91%
Non-Capital Purchases	532,858	1.00%
Operating Transfers	259,812	0.49%
Other Dues Expenditures	21,298	0.04%
TOTAL EXPENDITURES	\$53,378,021	100%



GREEN BAY AREA PUBLIC SCHOOL DISTRICT

2020-2021

HEAD START PROGRAM FUND 29

Fund 29 Review

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 Learning Center (HSLC), which is the largest site enrolling 188 children, is located at 1150 Bellevue Street. This site was purchased in May 2017 and renovated paid with grant dollars to expand the length of day or full day services for eligible children. In September 2017, full day services began for 68 of the enrolled children. In May 2019, the Head Start program received a second grant to expand the full day services for an additional 102 children while the remainder of the children attend half day or double sessions. In June 2020, the remodel project began at the Jefferson Head Start Learning Center located at 905 Harrison Street with the anticipated completion date being mid October 2020. There are 148 children enrolled at this site. The Head Start Parent Center has moved to Jefferson Head Start offering the same services for our families.

The expansion of full day services requires additional staff to support the program. The grant received in May 2019 also supported the addition of 18 new staff to Head Start. These staff include an administrator, one clerical, one education coach, three teachers, four paraprofessional staff, six monitor staff, one food service worker and one facility technician. Along with the additional new staff there is also a Director, four Coordinators, two Clerical, one Educational Coach, 13 Teachers, one Social Emotional Specialist, 13 Paraprofessional staff, two elementary monitors, seven Home Visitors, one food service worker and 17 bus and lunch aide staff. The total amount of staff now employed with the Head Start program is 81.

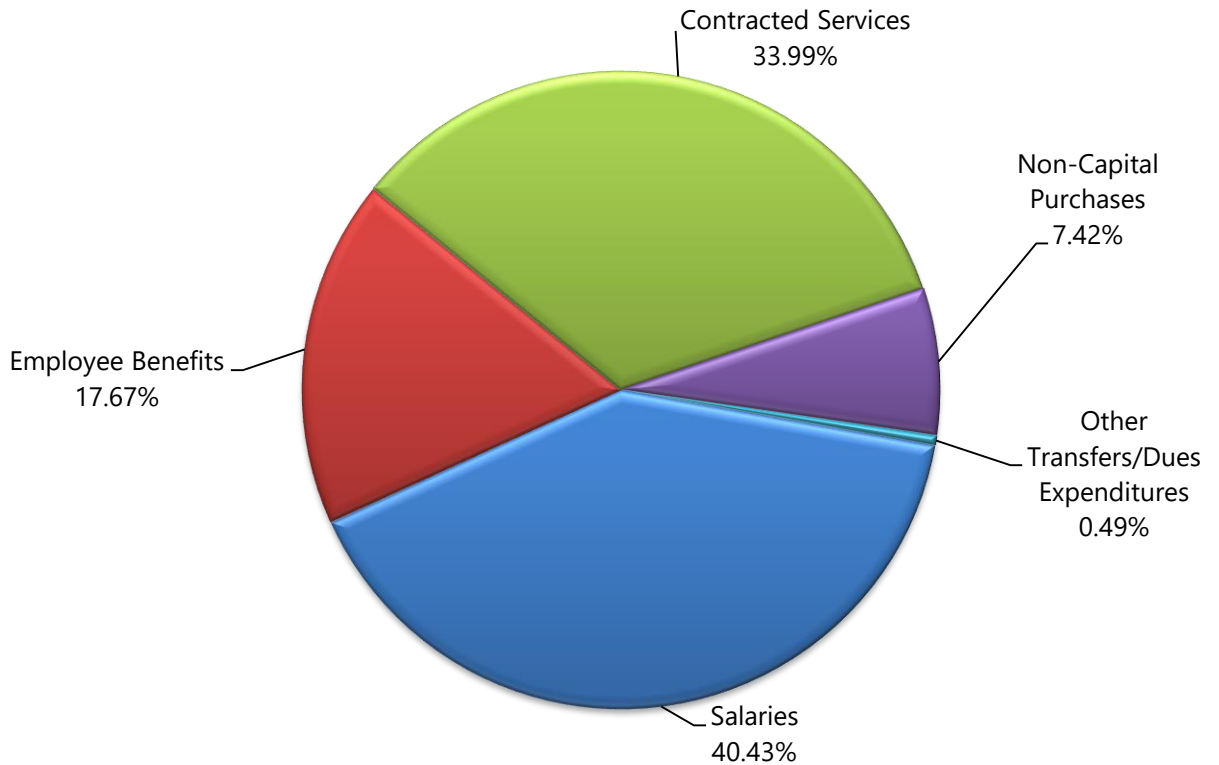
Fund balance is not allowed for these monies per Federal requirements unless a waiver is requested.

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

REVENUE	Source	2018 Actual	2019 Actual	2020 Actual	2021 Budget
Other Federal Revenue	790	4,556,620	3,308,424	3,534,099	6,622,339
TOTAL REVENUE:		\$4,556,620	\$3,308,423	\$3,534,099	\$6,622,339

EXPENDITURES	Object	2018 Actual	2019 Actual	2020 Actual	2021 Budget
Salaries	100	1,671,593	1,695,026	2,149,779	2,677,092
Employee Benefits	200	802,767	793,200	855,001	1,170,271
Contracted Services	300	1,579,403	621,016	427,712	2,250,648
Non-Capital Purchases	400	232,572	131,742	101,608	491,579
Capital Purchases	500	242,446	8,262	0	0
Operating Transfers	800	20,855	52,149	0	28,749
Miscellaneous Expenses	900	6,984	7,028	0	4,000
TOTAL EXPENDITURES:		\$4,556,620	\$3,308,423	\$3,534,099	\$6,622,339

Fund 29 - HEAD START - Expenditure Budget



**GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2020-21
DEBT SERVICE FUND 30**

FUND 30's REVENUES

All property taxes receipted are for the use of retiring referendum debt. The District also plans on a debt defeasance in the spring of 2021 for \$4.9 million of the prior referendum debt issue which will save the taxpayers from interest expenses as the District will be paying off some debt obligations early.

FUND 30's EXPENDITURES

The expenditures for debt payment in the Debt Service Fund are referendum approved debt.

GREEN BAY AREA PUBLIC SCHOOLS
FUND 30/38 - Debt Service

REVENUE	Source	2018 Actual	2019 Actual	2020 Actual	2021 Budget
Transfer from General Fund	110	11,478,762	4,069,850	0	0
Local Property Taxes	211	6,800,000	14,231,840	15,900,000	20,700,000
Interest on Investments	280	0	0	831,822	0
Long Term Bond Proceeds	875	0	0	40,090,000	0
Prem/Acc Int On Debt Proceeds	968	2,974,604	0	0	0
Aidable Adjustments	971	0	666,909	861,930	0
TOTAL REVENUE:		\$21,253,366	\$18,968,599	\$57,683,752	\$20,700,000

EXPENDITURES	Object	2018 Actual	2019 Actual	2020 Actual	2021 Budget
<u>Debt Retirement</u>					
Principal on Long-term Note	673	11,835,000	10,335,000	2,375,000	1,020,000
Principal on Long-term Bond	675	3,315,000	1,875,000	52,290,000	21,314,115
Reimb Qzab/Qscb Interest	681	(665,484)	0	0	0
Interest on Long-term Note	683	1,041,371	1,047,785	799,010	81,600
Interest on Long-term Bond	685	1,492,369	1,982,391	5,369,073	1,196,966
Other Debt Retirement	690	0	0	407,050	0
Paying Agent Fees	691	673,466	0	0	0
TOTAL EXPENDITURES:		\$17,691,721	\$15,240,176	\$61,240,133	\$23,612,681

FUND BALANCE	2018 Actual	2019 Actual	2020 Actual	2021 Budget
Beginning Fund Balance	4,865,730	8,427,375	12,155,798	8,599,417
Revenues	21,253,366	18,968,599	57,683,752	20,700,000
Expenditures	17,691,721	15,240,176	61,240,133	23,612,681
ENDING FUND BALANCE	\$8,427,375	\$12,155,798	\$8,599,417	\$5,686,736

GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2020-21
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, and a Capital Projects Fund. 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.

FUND BALANCE

The ending fund balance is projected to be \$3,000,006 as of fiscal year-end.

**GREEN BAY AREA PUBLIC SCHOOLS
FUND 40/46 - Capital Projects**

REVENUE	Source	2018 Actual	2019 Actual	2020 Actual	2021 Budget
Transfer from General Fund	110	0	0	3,000,005	0
Interest on Investments	280	219,351	1,214,558	636,717	0
Long Term Note Proceeds	873	16,995,000	0	0	0
Long Term Bond Proceeds	875	58,255,000	0	0	0
TOTAL REVENUE:		\$75,469,351	\$1,214,557	\$3,636,722	\$0

EXPENDITURES	Object	2018 Actual	2019 Actual	2020 Actual	2021 Budget
Mgt/Tech/Other Prof Salaries	112	4,099	74,113	51,667	80,515
Temporary Employee Salaries	162	0	13,002	22,822	0
Additional Time - Elementary Monitor	177	0	4,722	0	0
Employer Retirement Contribution	212	275	4,910	3,411	5,435
Social Security	220	314	5,913	4,028	5,998
Life Insurance	230	0	60	37	75
Dental Insurance	243	0	1,296	689	1,360
Health Insurance	248	0	7,486	8,317	16,646
Long Term Disability Insurance	251	0	283	216	411
Workers Compensation Insurance	254	41	1,010	752	886
Contracted Services	310	1,675,119	845,459	177,306	0
Other Contracted Services	319	14,942	0	0	0
Equipment Repair	324	0	0	15,045	0
Construction - Contractors	327	15,005,271	37,696,802	23,830,183	3,491,975
Cleaning Service	329	1,210	0	0	0
Utilities - Gas	331	0	0	3,702	0
Utilities - Electricity	336	0	16,041	8,531	0
Telecommunications	355	515	0	13,319	0
Software Services	360	0	0	292	0
General Supplies	411	2,645	30,821	85,553	0
Non Capital Equipment	440	0	1,084,264	399,972	0
Technology Supplies	481	0	11,132	26,833	0
Non-Capital Technology Hardware	482	0	231,228	115,712	0
Site Component Additions/Replacement	521	0	0	5,094	0
Building Component Add/Replace	541	0	0	8,500	0
Equipment Addition	553	0	0	19,244	0
Equipment Replacement over \$5,000	563	0	0	52,815	0
TOTAL EXPENDITURES:		\$16,704,430	\$40,028,542	\$24,854,037	\$3,603,301

FUND BALANCE	2018 Actual	2019 Actual	2020 Actual	2021 Budget
Beginning Fund Balance	7,869,684	66,634,605	27,820,621	6,603,307
Revenues	75,469,351	1,214,558	3,636,723	0
Expenditures	16,704,430	40,028,542	24,854,037	3,603,301
ENDING FUND BALANCE	\$66,634,605	\$27,820,621	\$6,603,307	\$3,000,006

GREEN BAY AREA PUBLIC SCHOOL DISTRICT

2020-21

FOOD SERVICE FUND 50

Fund 50 Overview

The District served almost 3.1 million meals in the 2019-20 school year and participates in the Severe Breakfast program, Wisconsin Morning Milk, Special Milk, Community Eligibility Program (CEP) breakfast and lunch, Head Start breakfast and lunch, Pre-K feeding in the Green Bay Schools breakfast and lunch, National School Lunch, Child and Adult Care Food Program Dinner, and After School Snack.

Since the government shut down on March 23 due to COVID-19, the food service department has continued to serve breakfast, lunch and dinner from the school sites which is set to end December 31, 2020 unless extended by the federal government. During the District's offsite instruction and summer school, the District's food service department has served over a million free meals. It is a great way to not only provide food for our children but also to bring federal resources to our community. Each meal since the COVID crisis began as been reimbursed with federal dollars.

Approximately 63% of the 20,000 students enrolled qualify for free and reduced priced meals, and the district currently has 21 schools that are CEP certified. The Food Service Department is an operation that feeds the students of Green Bay year-round and employs on average 11 part-time and 115 full time employees.

Fund 50 has a balanced budget.

2020-21 Meal Prices:

Breakfast: K-12 \$1.90 (unchanged) reduced \$0.30 (unchanged)

Lunch: K-5 \$2.70 (unchanged) 6-12 \$3.00 (unchanged)
reduced \$0.40 (unchanged) Milk \$0.40 (unchanged)

**GREEN BAY AREA PUBLIC SCHOOLS
FUND 50 - Food Service**

REVENUE	Source	2018 Actual	2019 Actual	2020 Actual	2021 Budget
<u>OPERATING TRANSFERS</u>					
Transfer from General Fund	110	57,052	28,538	798,958	0
TOTAL:		\$57,052	\$28,538	\$798,958	\$0
<u>LOCAL SOURCES</u>					
Student Meals	251	1,603,287	1,447,742	1,165,142	1,289,567
Adult Meals	252	70,604	71,548	48,232	68,436
Special Sales Food Service	255	12,908	24,183	3,886	12,000
Other Food Service Sales	259	39,475	30,360	45,502	0
Noncapital Sales	269	18,538	1,980	4,693	1,500
Interest on Investments	280	29,950	45,117	21,648	45,000
TOTAL:		\$1,774,762	\$1,620,929	\$1,289,102	\$1,416,503
<u>STATE REVENUE</u>					
State Food Service Aid	617	173,981	169,324	174,117	170,600
TOTAL:		\$173,981	\$169,324	\$174,117	\$170,600
<u>FEDERAL REVENUE</u>					
Federal Donated Commodities	714	706,231	630,216	740,795	700,145
Federal Food Service Aid	717	7,961,448	8,275,341	8,071,913	8,587,893
Special Project Grants	730	3,596	20,725	15,593	16,110
TOTAL:		\$8,671,275	\$8,926,282	\$8,828,301	\$9,304,148
<u>OTHER REVENUE</u>					
Miscellaneous Revenue	990	50	164	42,843	0
TOTAL:		\$50	\$164	\$42,843	\$0
TOTAL REVENUES:		\$10,677,120	\$10,745,236	\$11,133,321	\$10,891,251
<u>EXPENDITURES</u>					
Salaries	100	3,016,129	3,054,259	3,323,031	3,138,889
Employee Benefits	200	1,587,194	1,607,522	1,457,209	1,702,205
Contracted Services	300	524,444	733,888	714,513	601,878
Non-Capital Purchases	400	5,142,762	5,318,632	5,026,799	5,112,269
Capital Purchases	500	345,534	722,058	379,405	298,510
Miscellaneous Expenses	900	66,455	65,293	61,035	37,500
TOTAL EXPENDITURES:		\$10,682,518	\$11,501,651	\$10,961,991	\$10,891,251
<u>FUND BALANCE</u>					
		2018 Actual	2019 Actual	2020 Actual	2021 Budget
Beginning Fund Balance		3,997,550	3,992,152	3,235,737	3,407,066
Revenues		10,677,120	10,745,237	11,133,321	10,891,251
Expenditures		10,682,518	11,501,652	10,961,992	10,891,251
ENDING FUND BALANCE		\$3,992,152	\$3,235,737	\$3,407,066	\$3,407,066

**GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2020-21
PRIVATE PURPOSE TRUST FUND 72**

FUND 72 REVENUES

The Private Purpose Trust Fund revenue is projected to be \$615,000. 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 \$75,000. 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 has a projected balance of \$793,017 being endowments and other carried-over balances for future use.

**GREEN BAY AREA PUBLIC SCHOOL DISTRICT
FUND 72 – Private Purpose Trust**

REVENUE	Source	2018 Actual	2019 Actual	2020 Actual	2021 Budget
Interest on Investments	280	2,676	5,103	4,362	0
Gifts	290	43,137	31,078	50,325	615,000
TOTAL REVENUE:		\$45,812	\$36,180	\$54,686	\$615,000

EXPENDITURES	Object	2018 Actual	2019 Actual	2020 Actual	2021 Budget
Other Adjustments	969	0	0	210,168	0
Scholarships	991	50,584	45,700	41,850	75,000
TOTAL EXPENDITURES:		\$50,584	\$45,700	\$252,018	\$75,000

FUND BALANCE	2018 Actual	2019 Actual	2020 Actual	2021 Budget
Beginning Fund Balance	464,639	459,867	450,348	253,017
Revenues	45,812	36,181	54,687	615,000
Expenditures	50,584	45,700	252,018	75,000
ENDING FUND BALANCE	\$459,867	\$450,348	\$253,017	\$793,017

GREEN BAY AREA PUBLIC SCHOOL DISTRICT

2020-21

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 which 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. Fund 80 also pays for 11 School Resource Officers.

FUND 80 REVENUES

Community Service Fund revenue increased for 2020-21 even though the tax levy remained constant at \$2,764,368. The increase of \$750,000 is part of the CARES money the District was awarded and has been budgeted to provide a learning academy for free and reduced Green Bay students during off-site learning due to COVID-19.

FUND 80 EXPENDITURES

Community Service Fund expenditures will increase by approximately \$750,000 due to CARES funding.

FUND BALANCE

The fund balance for the Community Service Fund is projected to remain the same at \$2,164,206 due to the use of fund balance for programmatic offerings to the community.

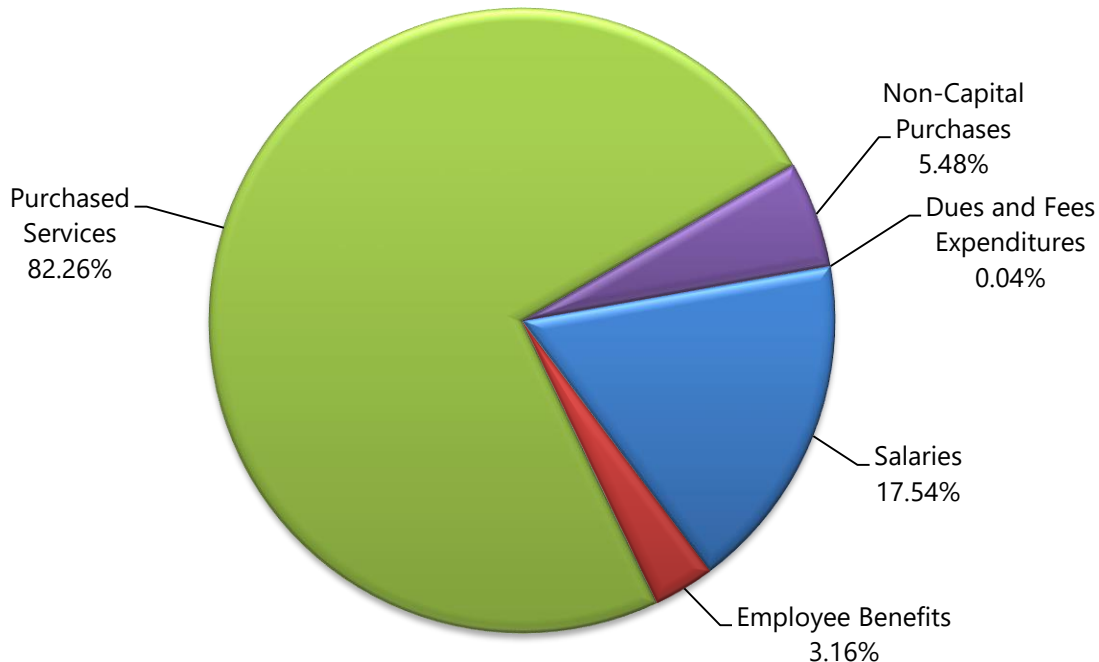
**GREEN BAY AREA PUBLIC SCHOOL DISTRICT
FUND 80 - Community Service**

REVENUE	Source	2018 Actual	2019 Actual	2020 Actual	2021 Budget
Local Property Taxes	211	2,764,368	2,764,368	2,764,368	2,764,368
Cocurricular User Fees	271	9,927	12,398	3,000	0
Cocurricular Admissions Other	274	0	0	100	0
Student Fees	292	0	40	0	0
Special Project Grants	730	0	0	0	750,000
TOTAL REVENUE:		\$2,774,295	\$2,776,806	\$2,767,468	\$3,514,368

EXPENDITURES	Object	2018 Actual	2019 Actual	2020 Actual	2021 Budget
Salaries	100	406,650	406,465	442,161	616,366
Employee Benefits	200	55,890	54,159	67,927	110,997
Contracted Services	300	1,748,674	1,988,556	1,828,356	2,592,942
Non-Capital Purchases	400	578,633	110,657	26,620	192,538
Miscellaneous Expenses	900	1,300	1,150	850	1,525
TOTAL EXPENDITURES:		\$2,791,146	\$2,560,986	\$2,365,913	\$3,514,368

FUND BALANCE	2018 Actual	2019 Actual	2020 Actual	2021 Budget
Beginning Fund Balance	1,563,682	1,546,831	1,762,651	2,164,206
Revenues	2,774,295	2,776,806	2,767,468	3,514,368
Expenditures	2,791,146	2,560,986	2,365,913	3,514,368
ENDING FUND BALANCE	\$1,546,831	\$1,762,651	\$2,164,206	\$2,164,206

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
1997-98	5,188,502,349	7.26%	47,034,148	9.07	11,399,974	2.20			58,434,122				
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	3.16%	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%
2019-20	9,311,617,960	4.55%	74,161,472	7.96	15,900,000	1.71	2,764,368	0.30	92,825,840	3,645,279	4.09%	9.97	-0.44%
2020-21	9,767,224,745	4.89%	72,110,491	7.38	20,700,000	2.12	2,764,368	0.28	95,574,859	2,749,019	2.96%	9.79	-1.84%

