



# 2019-20 Budget Book

Final Version



# TABLE OF CONTENTS

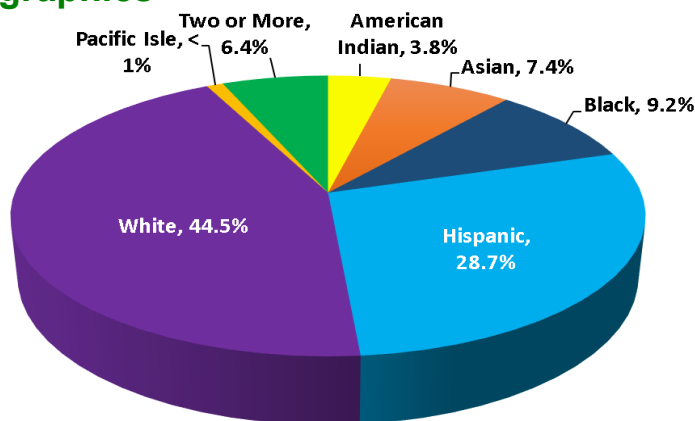
<b>INTRODUCTORY SECTION</b>	page
District Fact Sheets	1
District Map	3
 <b>FINANCIAL SECTION</b>	
General Fund 10	4
Special Revenue Trust Fund 21	13
Indian Education Fund 22	15
Special Education Fund 27	17
Head Start Education Fund 29	22
Debt Service Fund 30	24
Capital Projects Fund 40	26
Food Service Fund 50	28
Trust Fund 72	30
Community Service Fund 80	32
 <b>INFORMATIONAL SECTION</b>	
Tax Levy Comparison	34

## 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).

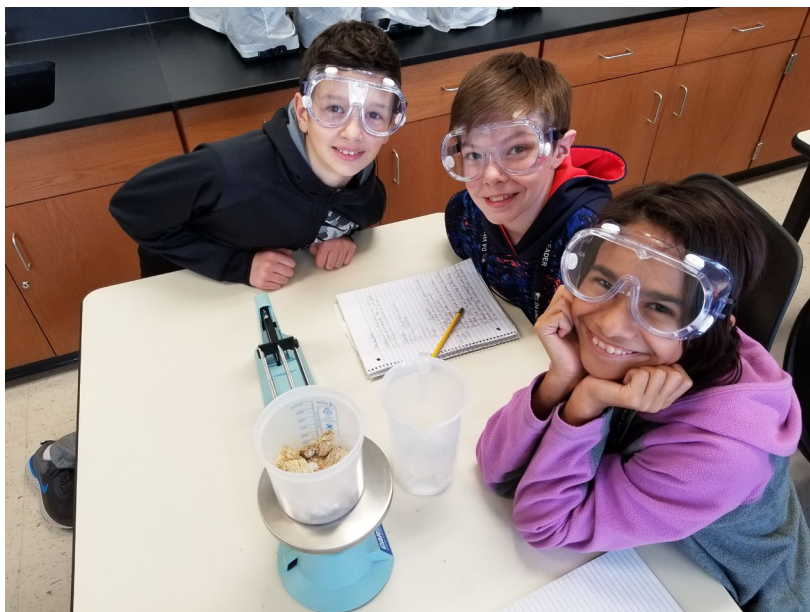
Our culturally diverse school district is comprised of 42 schools that serve more than 21,000 students. With a mission to educate every child to be college, career and community ready, the district offers a variety of programming to meet all students' needs.

## 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 School of Innovation

### 4 Middle Schools

Edison, Franklin, Lombardi, Washington

### 3 K-8 Schools

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

### 25 Elementary Schools

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

### 1 Alternative School

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

### 3 Early Childhood Centers

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](http://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

East High School Institute for the Fine Arts | 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

### Project Based Learning

John Dewey Academy of Learning | Northeast Wisconsin School of Innovation

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

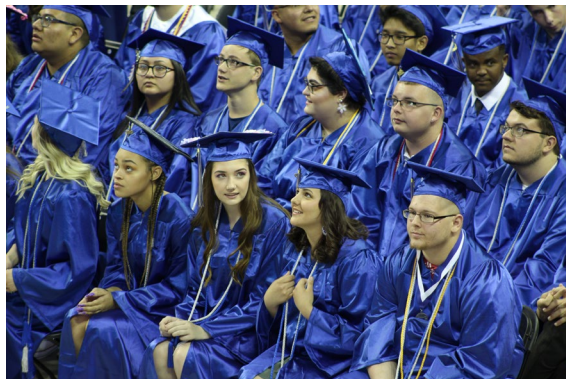
Elmore Elementary | King Elementary Children's Center for Engineering | Wequiock Elementary Children's Center for Environmental Science | Lombardi Middle School | Southwest High School

### 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 | Project Lead the Way

## By the Numbers

21,000+ students  
3,000+ staff members  
59.4% free & reduced lunch  
88.3% graduation rate (2017-18)  
96.7% 4-yr cohort graduation rate for students who remain in the same high school all 4 years



## Superintendent

Dr. Michelle Langenfeld

## Board of Education

Dr. Brenda Warren, President  
Andrew Becker  
Katie Maloney  
Laura McCoy  
Rhonda Sitnikau  
Kristina Shelton  
Eric Vanden Heuvel

## District Communication

Website - [www.gbaps.org](http://www.gbaps.org)

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



## Did You Know?

The District had two 2019 Golden Apple Award recipients, 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.

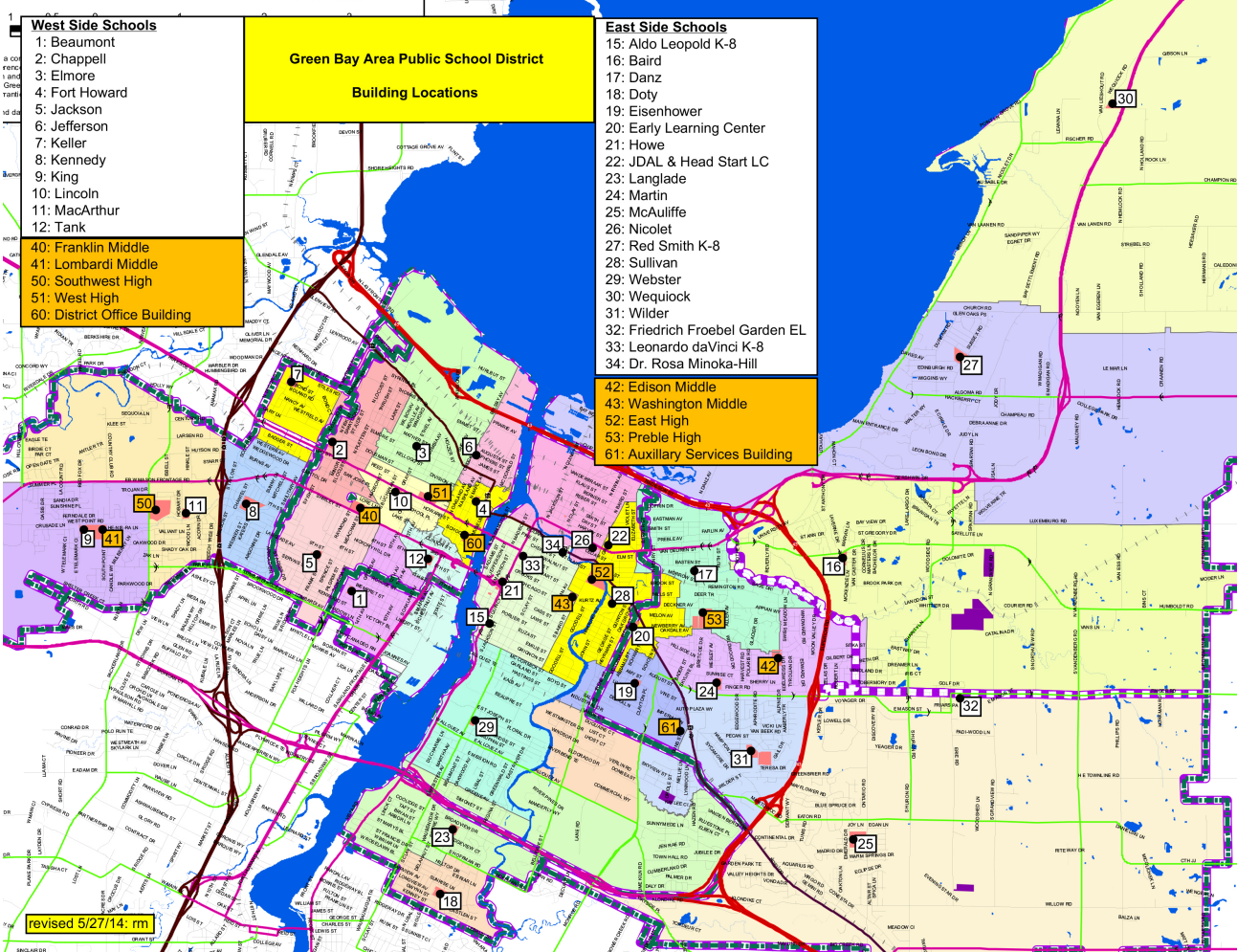
In 2019, the District had one Herb Kohl Education Foundation Teacher Fellow and one Student Excellence Scholar.

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.

# DISTRICT SCHOOLS



**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:

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

THANK YOU!

## 2019-20 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 2019-20 at approximately \$279.1 million, which is an increase from 2018-19 of approximately \$3.5 million.

The revenue limit increased, which has historically not occurred 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 \$175 per student increase from the State under the Revenue cap.

<b>FUND BALANCE</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>
Beginning Fund Balance	37,843,248	41,534,407	45,595,397	49,344,822
Revenues	260,469,547	273,990,331	275,616,715	279,082,829
Expenditures	256,778,388	269,929,341	271,867,290	279,082,829
<b>ENDING FUND BALANCE</b>	<b>\$41,534,407</b>	<b>\$45,595,397</b>	<b>\$49,344,822</b>	<b>\$49,344,822</b>

The following detail and graph show the various revenue sources for 2019-20.

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

		<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budget</u>
<b>REVENUE</b>	<b><u>Source</u></b>				
<b>OPERATING TRANSFERS</b>					
Indirect Costs	120	0	46,907	52,729	319,406
<b>LOCAL SOURCES</b>					
Taxes	210	74,854,842	77,597,233	72,343,930	74,296,472
Interfund Payments	220	78,515	0	0	0
Payments for Services	240	125,922	99,896	115,725	146,520
Non-Capital Sales	260	16,702	31,746	10,968	10,000
School Activity Income	270	174,313	198,329	153,976	169,000
Interest on Investments	280	196,833	512,375	884,572	650,000
Other Local	290	1,015,985	917,163	1,126,347	897,152
<b>OTHER DISTRICTS WITHIN WISCONSIN</b>					
Open Enrollment Tuition	340	2,650,321	2,654,674	3,270,355	3,732,011
<b>INTERMEDIATE REVENUE</b>					
Federal Aid transit from CESA	510	9,493	1,358	9,338	1,366
<b>STATE REVENUE</b>					
State Aid Categorical	610	2,356,904	2,472,308	2,588,258	2,297,100
State Aid General	620	153,414,866	157,598,379	158,702,563	160,623,170
Special Projects Grants	630	483,040	455,046	772,647	711,739
Payments for Services	640	164,294	153,927	130,515	137,903
AGR	650	4,583,404	4,181,499	4,172,764	4,172,764
DNR State Revenue	660	6,125	6,400	6,170	6,200
Other State Rev (Per Pupil)	690	6,191,932	10,711,710	17,295,321	18,042,850
<b>FEDERAL REVENUE</b>					
Federal Aid Categorical	710	232,544	240,228	226,058	261,559
Special Projects Grants	730	3,042,654	3,540,242	3,636,723	4,309,756
Title I Revenue	750	7,567,809	6,748,269	6,680,613	6,741,605
SBS Medicaid Revenue	780	1,030,606	1,277,124	1,475,502	1,400,000
Other Federal Sources	790	306,150	220,017	149,615	0
<b>OTHER SOURCES</b>					
Sale of Capital Assets	860	86,614	22,787	105,361	30,000
<b>OTHER REVENUE</b>					
E-Rate Refund	970	752,214	4,302,715	1,706,665	126,276
<b>ADJUSTMENTS</b>					
Self Funded Benefit Cost Adjustment	960	1,127,464	0	0	0
<b>TOTAL REVENUE:</b>		<b>\$260,469,547</b>	<b>\$273,990,331</b>	<b>\$275,616,715</b>	<b>\$279,082,829</b>

**GREEN BAY AREA PUBLIC SCHOOLS**

**FUND 10 - GENERAL FUND**

**DETAIL OF REVENUE**

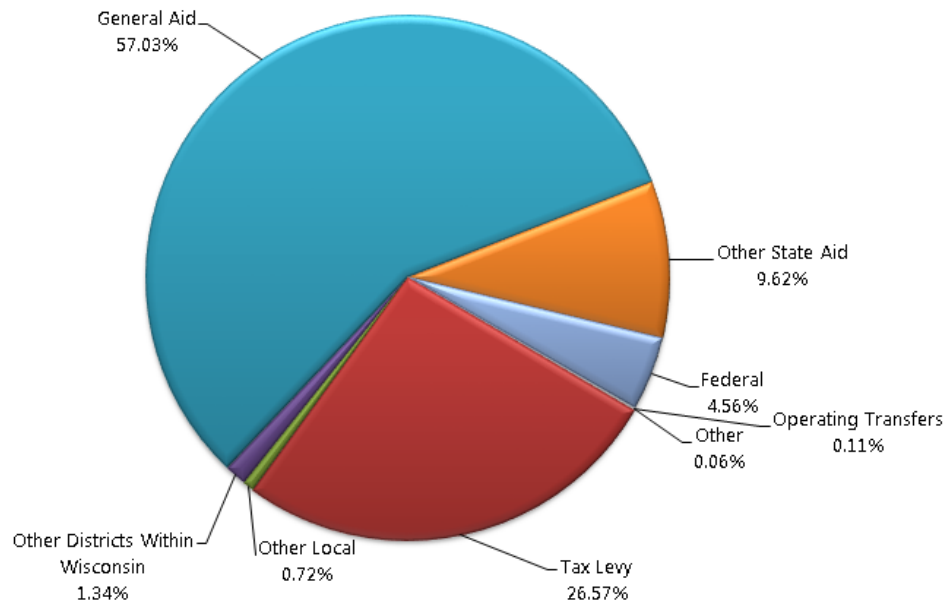
<u>Description</u>	<u>Source</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budget</u>
<b><u>OPERATING TRANSFERS</u></b>					
Transfer from Fund 22	122	0	2,878	0	0
Transfer from Special Ed Fund 27	127	0	23,174	579	174,607
Transfer from Fund 29	129	0	20,855	52,149	144,779
<b>TOTAL:</b>		<b>\$0</b>	<b>\$46,907</b>	<b>\$52,728</b>	<b>\$319,386</b>
<b><u>LOCAL SOURCES</u></b>					
Local Property Taxes	211	74,701,671	77,446,406	72,184,353	74,161,472
Chargeback Levy	212	4,867	0	0	0
Mobile Home Taxes	213	148,304	150,827	159,577	135,000
Interfund Payments	230	78,515	0	0	0
Private Tuition Payments	241	43,862	10,583	7,380	40,575
Transportation Fees	248	82,060	89,313	108,345	105,945
Noncapital Sales	269	16,702	31,746	10,968	10,000
Cocurricular Admissions	270	79,790	81,130	69,125	68,000
Cocurricular Season Pass	272	38,073	38,071	35,136	35,000
Cocurricular Admissions Other	274	56,451	74,128	49,716	66,000
Interest on Investments	280	196,833	512,375	884,572	650,000
Parking Fees	291	69,437	65,261	65,341	65,000
Student Fees	292	569,666	550,492	508,383	510,000
Rental Fees	293	158,332	137,828	142,954	137,300
Graduation Fees	296	18,832	19,456	17,306	14,000
Student Fines	297	17,016	20,572	21,499	20,000
Transcript Fees	298	2,435	2,577	1,449	150
Miscellaneous	299	180,267	120,977	369,415	150,702
<b>TOTAL:</b>		<b>\$76,463,113</b>	<b>\$79,356,742</b>	<b>\$74,635,519</b>	<b>\$76,169,144</b>
<b><u>OTHER DISTRICTS WITHIN WISCONSIN</u></b>					
Tuition from Other WI Districts	341	0	1,293	30,042	4,216
Tuition - Open Enrollment	345	2,650,321	2,653,381	3,240,313	3,727,795
<b>TOTAL:</b>		<b>\$2,650,321</b>	<b>\$2,654,674</b>	<b>\$3,270,355</b>	<b>\$3,732,011</b>
<b><u>INTERMEDIATE REVENUE</u></b>					
State Aid Transit from CESA	515	9,493	1,358	9,338	1,366
<b>TOTAL:</b>		<b>\$9,493</b>	<b>\$1,358</b>	<b>\$9,338</b>	<b>\$1,366</b>
<b><u>STATE REVENUE</u></b>					
Transportation Aid	612	288,156	275,331	283,256	256,175
Library Aid	613	870,199	1,035,589	1,046,578	899,000
Bilingual Aid	618	1,198,550	1,161,388	1,151,566	1,041,925
Other Categorical Aids	619	0	0	106,857	100,000
Equalization Aid	621	151,960,507	155,789,846	156,894,030	159,147,351
High Poverty Aid	628	1,454,359	1,808,533	1,808,533	1,475,819
Special Project Grants	630	483,040	455,046	772,647	711,739
State Tuition	641	164,294	153,927	130,515	137,903
AGR Aid	650	4,583,404	4,181,499	4,172,764	4,172,764
State Rev through Local Units Tax	660	6,125	6,400	6,170	6,200
Exempt Computer Aid	691	706,182	716,563	1,370,690	1,370,690
Per Pupil Aid	695	5,485,750	9,890,550	14,300,364	16,068,257



**DETAIL OF REVENUE**

Source	2017 Actual	2018 Actual	2019 Actual	2020 Budget
Other State Rev	0	104,597	1,624,267	603,903
<b>TOTAL:</b>	<b>\$167,200,566</b>	<b>\$175,579,269</b>	<b>\$183,668,237</b>	<b>\$185,991,726</b>
<b>FEDERAL REVENUE</b>				
Vocational Education Aid	232,544	240,228	226,058	261,559
Special Project Grants	3,042,654	3,540,242	3,636,723	4,309,756
Title I Revenue	7,567,809	6,748,269	6,680,613	6,741,605
SBS Medicaid Revenue	1,030,606	1,277,124	1,475,502	1,400,000
Other Federal Revenue	306,150	220,017	149,615	0
<b>TOTAL:</b>	<b>\$12,179,763</b>	<b>\$12,025,880</b>	<b>\$12,168,511</b>	<b>\$12,712,920</b>
<b>OTHER SOURCES</b>				
Sale of Capital Assets	86,614	22,787	105,361	30,000
<b>TOTAL:</b>	<b>\$86,614</b>	<b>\$22,787</b>	<b>\$105,361</b>	<b>\$30,000</b>
<b>OTHER REVENUE</b>				
Self Funded Benefit Cost Adjustments	1,127,464	0	0	0
Aidable Adjustments	752,213	4,302,714	1,706,666	126,276
<b>TOTAL:</b>	<b>\$1,879,677</b>	<b>\$4,302,714</b>	<b>\$1,706,666</b>	<b>\$126,276</b>
<b>TOTAL REVENUES:</b>	<b>\$260,469,547</b>	<b>\$273,990,331</b>	<b>\$275,616,715</b>	<b>\$279,082,829</b>

FUND 10 - GENERAL FUND Revenue 2019-20	BUDGET	%
Operating Transfers	319,386	0.11%
Tax Levy	74,161,472	26.57%
Other Local	2,007,672	0.72%
Other Districts Within Wisconsin	3,732,011	1.34%
General Aid	159,147,351	57.03%
Other State Aid	26,844,375	9.62%
Federal	12,712,920	4.56%
Other	157,642	0.06%
<b>TOTAL REVENUE</b>	<b>\$279,082,829</b>	<b>100%</b>

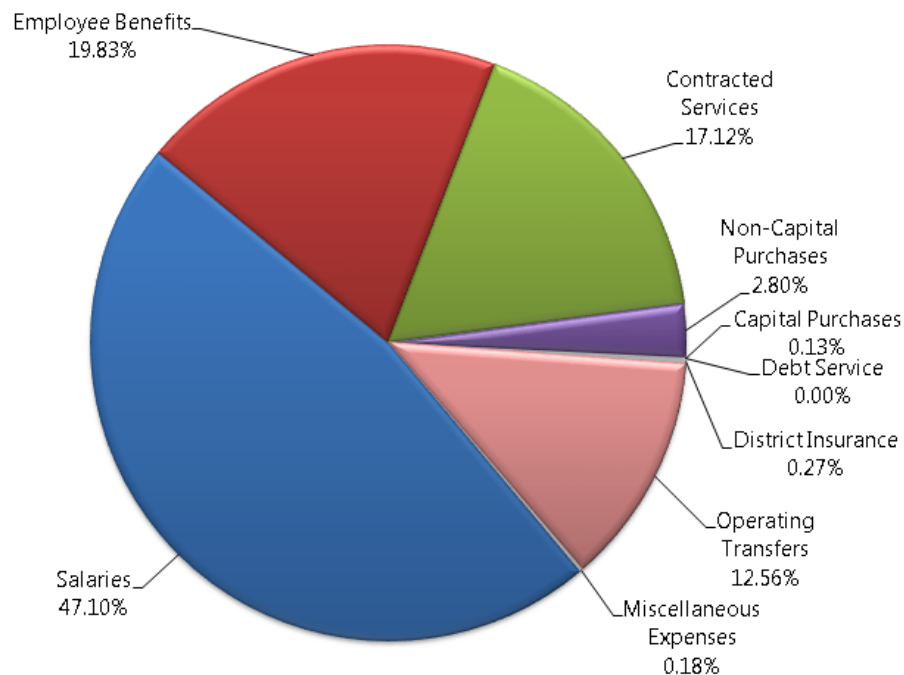


# FUND 10 EXPENDITURES

The General Fund shows budgeted expenditures for 2019-20 of approximately \$279.1 million, which is an increase from 2019-19 of \$7.4 million. This is a 2.65% increase from 2018-19.

A slight decrease in enrollment has occurred over the past three years. The following detail and graph show the various expenditure objects and functions for 2019-20.

FUND 10 - GENERAL FUND Expenditures 2019-20	BUDGET	%
Salaries	131,458,638	47.10%
Employee Benefits	55,348,005	19.83%
Contracted Services	47,769,701	17.12%
Non-Capital Purchases	7,817,877	2.80%
Capital Purchases	375,628	0.13%
Debt Service	4,300	0.00%
District Insurance	752,848	0.27%
Operating Transfers	35,061,054	12.56%
Miscellaneous Expenses	494,778	0.18%
<b>TOTAL EXPENDITURES</b>	<b>\$279,082,829</b>	<b>100%</b>



**GREEN BAY AREA PUBLIC SCHOOLS**

**FUND 10 - GENERAL FUND**

**DETAIL OF EXPENDITURES**

<u>Description</u>	<u>Object</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budget</u>
<b><u>SALARIES</u></b>					
Teacher	111	77,052,244	78,075,610	80,116,838	86,224,796
Mgt/Tech/Other Professionals	112	12,725,073	12,717,923	13,791,519	14,674,657
Paraprofessional	113	2,441,723	2,355,798	2,352,851	2,504,355
Clerical	114	5,241,236	5,269,842	5,397,170	5,839,137
Coordinator	116	46,069	38,486	147,999	55,456
SLA/Student Support Assistant	117	406,214	532,153	557,162	415,067
Executive Assistant	118	362,891	369,494	405,637	524,348
Security Services	119	35,255	26,424	37,749	38,061
Secondary Monitor	121	1,032,405	1,161,141	1,152,044	1,270,039
Elementary Monitor	122	1,064,663	1,161,302	1,167,899	1,293,180
CoOp Clerical	123	53,432	35,296	42,883	42,230
Truant Officer	124	0	605	2,934	43,141
Parent Assistant	125	65,216	55,039	45,978	129,003
Hourly w/Benefits	126	269,631	262,036	326,888	317,163
Van Drivers	127	151,385	142,056	143,422	175,802
Sub Teacher	131	1,496,072	1,205,849	1,204,579	1,278,634
Interfaculty Sub	132	266,285	185,214	132,067	185,213
Sub Clerical	133	103,110	121,505	134,167	149,745
Sub Paraprofessional	134	81,335	77,434	66,919	77,434
Sub Secondary Monitor	135	19,485	32,335	25,306	32,335
Limited Term Employee	137	723,694	689,439	985,236	638,580
Sub Elementary Monitor	138	25,889	23,403	24,899	23,591
Teacher Approved Meeting/Conf Sub	139	0	223,647	232,379	234,525
Cocurricular	141	1,403,029	1,389,421	1,384,493	1,426,829
Teacher Non-Teaching Duty	142	95,011	91,468	91,689	84,629
Summer School Non Certified Teachers	143	55,404	28,020	11,394	6,208
Teacher Department Chair	144	311,569	314,101	332,069	330,993
Summer School Certified Teacher	145	1,537,760	1,179,472	1,028,432	818,785
Board of Education Compensation	148	35,300	34,606	34,700	34,700
Stipend	149	164,997	315,653	324,854	375,438
Teacher House Leader	150	26,784	26,069	29,295	27,436
Teacher Content Leader	151	47,295	44,340	0	0
Teacher Prof Development Certification Sub	152	143,030	97,178	73,500	49,536
Asst Tchr Summer Sch	153	217	619	0	412
Sign on Bonus	156	43,169	30,341	28,043	13,492
Teacher Overloads	157	429,402	392,072	298,756	402,280
Custodial/Maintenance	161	8,383,866	8,510,205	8,578,945	8,918,387
Temporary Employee	162	175,456	176,783	267,864	350,214
Custodial/Maint Overtime	163	80,659	109,120	154,331	66,591
Sub Custodial Overtime	164	8,434	1,247	825	0
Building Rental Custodian Overtime	165	32,417	35,292	27,933	39,375
Snowplow Overtime	166	48,505	64,810	89,268	81,625
Emergency Repair Overtime	167	2,135	2,089	1,643	2,500
Sub Custodial	168	3,750	8,357	4,824	3,360
Additional Time - Teacher	171	1,544,918	1,235,735	1,315,964	1,740,741
Additional Time - Administrator	172	91,847	43,963	32,835	38,055
Additional Time - Paraprofessional	173	106,016	88,606	100,450	84,492

**DETAIL OF EXPENDITURES**

		2017 Actual	2018 Actual	2019 Actual	2020 Budget
Additional Time - Clerical	174	145,594	127,000	124,288	127,141
Additional Time - Food Service	175	1,868	1,230	2,138	1,400
Additional Time - Secondary Monitor	176	22,665	31,527	32,267	13,289
Additional Time - Elementary Monitor	177	45,693	72,407	58,153	78,999
Additional Time - Exec Assistant	178	20,649	22,664	15,131	15,447
Addl Time - Misc	179	17,100	24,081	78,440	159,792
Nondistributed	190	55,979	40,877	0	0

<b>TOTAL:</b>		<b>\$118,743,825</b>	<b>\$119,301,474</b>	<b>\$123,017,049</b>	<b>\$131,458,638</b>
---------------	--	----------------------	----------------------	----------------------	----------------------

**EMPLOYEE BENEFITS**

Employer Retirement Contribution	212	7,654,456	7,716,021	7,783,206	8,347,436
Social Security	220	8,577,819	8,614,537	8,852,816	9,407,624
Life Insurance	230	176,840	150,717	107,747	104,719
Dental Insurance	243	2,336,213	2,329,570	2,272,685	2,289,096
Vision Insurance	246	6,339	6,228	14,858	7,000
Health Insurance	248	25,121,656	25,865,528	26,963,760	30,815,703
Long Term Disability Insurance	251	480,766	488,968	446,884	514,923
Workers Compensation Insurance	254	1,163,884	1,191,098	1,325,078	1,576,727
Retirement - Emeritus	290	1,633,091	1,788,098	1,926,757	2,236,277
Annuity Payment	293	26,000	38,500	41,001	48,500

<b>TOTAL:</b>		<b>\$47,177,064</b>	<b>\$48,189,263</b>	<b>\$49,734,792</b>	<b>\$55,348,005</b>
---------------	--	---------------------	---------------------	---------------------	---------------------

**CONTRACTED SERVICES**

Contracted Services	310	3,716,530	5,187,015	6,383,869	4,353,532
Professional Learning	312	538,731	503,664	955,053	684,847
Other Contracted Services	319	297,637	281,494	0	0
Outside Contracted Technology Repair/Maintenance	321	0	0	18,826	10,000
Lease/Rental Computer Equipment	322	0	0	951,013	923,765
Equipment Repair	324	178,930	167,895	651,739	467,322
Vehicle and Equipment Rental/Lease Site	325	0	0	147,023	146,760
Rental	326	0	0	27,678	26,789
Construction - Contractors	327	3,312,245	2,662,908	4,926,216	3,150,000
Building Rental	328	0	0	481,435	340,729
Utilities - Gas	331	522,984	549,642	610,260	684,400
Utilities - Electricity	336	1,908,082	1,784,904	1,755,391	1,995,000
Utilities - Water	337	126,335	131,865	137,473	153,800
Utilities - Sewerage	338	284,563	321,315	349,227	390,050
Student Transportation	341	6,257,406	6,475,195	6,620,510	7,160,922
Employee Travel	342	93,383	108,348	123,347	244,429
Vehicle Fuel	348	0	95,642	108,181	128,900
Other Travel	349	1,146	834	521	1,750
Advertising	351	36,674	44,017	65,787	72,687
Postage	353	153,141	131,562	138,035	153,506
Printing & Binding	354	37,068	28,636	56,200	44,535
Telecommunications	355	947,005	1,898,895	978,476	415,674
Software Services	360	197,977	207,541	2,185,113	2,230,975
Software Maintenance	365	839,145	927,410	0	0
Educational Services - Non Governmental	370	27,766	21,660	16,458	148,281
Payments to Municipalities	381	17,480	8,739	8,862	0
Payments to Other WI Districts	382	14,011,203	15,000,120	15,979,421	16,724,868
Payments to Counties/CESA	385/386	141,388	215,394	209,295	226,462
Payments to State (vouchers)	387	1,251,398	2,773,052	4,827,741	6,832,725
Payments to WI Tech Colleges	389	51,915	134,686	119,405	56,993

<b>TOTAL:</b>		<b>\$3,950,132</b>	<b>\$39,662,433</b>	<b>\$49,044,126</b>	<b>\$47,769,701</b>
---------------	--	--------------------	---------------------	---------------------	---------------------

**DETAIL OF EXPENDITURES**

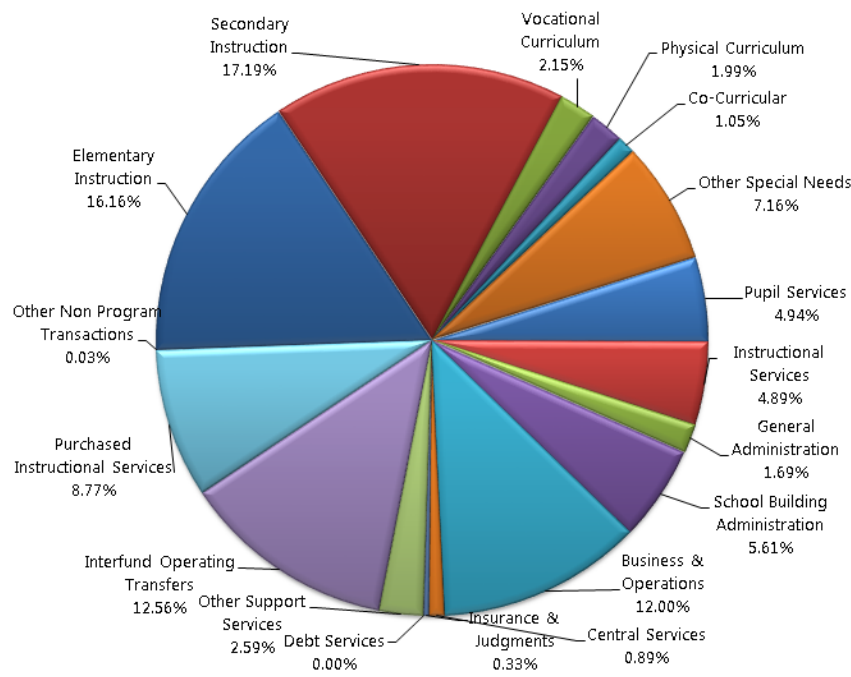
		2017 Actual	2018 Actual	2019 Actual	2020 Budget
<b><u>NON-CAPITAL PURCHASES</u></b>					
General Supplies	411	2,934,659	3,368,372	2,760,266	3,227,674
Workbooks	412	340,180	202,716	328,460	203,507
Food	415	1,020	400	0	4,031
Petroleum	418	86,316	0	0	0
Apparel	420	116,672	103,103	82,661	78,761
General Media	430	440,604	407,366	404,992	543,139
Audiovisual Purchases	431	3,775	0	0	0
Library Books	432	2,441	0	0	0
Student Newspapers	433	90	0	0	0
Student Periodicals	434	6,636	0	0	0
Student Computer Software	435	864,144	1,015,663	0	0
Library Computers	436	952,084	4,216,981	0	0
Student Reference Materials	439	1,304	1,189	0	0
Non Capital Equipment	440	430,113	2,613,401	4,597,391	395,396
Tools & Implements	446	10,478	10,211	10,219	11,000
Resale Expense	450	9,800	18,989	18,943	0
Equipment Components	460	388,625	1,777,106	0	0
Textbooks	470	2,025,122	2,779,979	1,189,272	1,491,514
Technology Related Supplies	480	12,659	55,791	2,083,437	1,624,304
Nonstudent Reference Materials	490	381,400	96,517	202,248	238,551
	<b>TOTAL:</b>	<b>\$9,008,122</b>	<b>\$16,667,784</b>	<b>\$11,677,889</b>	<b>\$7,817,877</b>
<b><u>CAPITAL PURCHASES</u></b>					
Site Acquisition	511	65,000	0	0	65,000
Site Rental	517	11,037	25,532	0	0
Building Acquisition	531	706,391	0	0	0
Building Rental	537	319,141	339,977	0	0
Building Component Add/Replace	541	131,472	42,145	34,883	0
Equipment Addition	551	1,820	0	0	0
Equipment Addition	553	323,646	454,396	205,131	65,516
Equipment Replacement > \$5,000	563	146,755	844,882	248,072	207,112
Equipment Rental	571	250,198	1,276,859	0	0
Technology Related Hardware > \$5,000	581	0	0	302,795	38,000
	<b>TOTAL:</b>	<b>\$1,955,460</b>	<b>\$2,983,791</b>	<b>\$790,881</b>	<b>\$375,628</b>
<b><u>DEBT SERVICE</u></b>					
Paying Agent Fees	691	2,678	3,350	4,537	4,300
	<b>TOTAL:</b>	<b>\$2,678</b>	<b>\$3,350</b>	<b>\$4,537</b>	<b>\$4,300</b>
<b><u>DISTRICT INSURANCE</u></b>					
Liability Insurance	711	123,273	154,048	148,785	155,000
Property Insurance	712	452,539	452,995	488,739	547,848
Unemployment Compensation Insurance	730	30,747	40,255	16,780	50,000
	<b>TOTAL:</b>	<b>\$606,559</b>	<b>\$647,298</b>	<b>\$654,304</b>	<b>\$752,848</b>
<b><u>OPERATING TRANSFERS</u></b>					
Transfer to Special Education Fund	827	27,595,166	30,309,177	32,505,312	35,061,054
Transfer to Non-Referendum Debt Fund	838	15,227,280	11,478,762	4,069,850	0

**DETAIL OF EXPENDITURES**

**2017 Actual      2018 Actual      2019 Actual      2020 Budget**

Transfer to Food Service	850	0	57,052	28,538	0
<b>TOTAL:</b>		<b>\$42,822,446</b>	<b>\$41,844,991</b>	<b>\$36,603,700</b>	<b>\$35,061,054</b>
<b>MISCELLANEOUS EXPENSES</b>					
District Dues and Fees	941	123,985	104,331	169,344	176,665
Employee Dues and Fees	942	15,817	18,096	19,432	43,713
Student Dues and Fees	943	160,832	164,757	153,597	158,420
Other Dues/Fees	949	1,472	3,265	7,874	10,980
Insurance Adjustment	964	1,106	15,804	24,606	15,000
Other Adjustments	969	1,179,743	309,325	52,894	70,000
Property Tax Refunds	972	29,147	13,379	123,836	20,000
<b>TOTAL:</b>		<b>\$1,512,102</b>	<b>\$628,957</b>	<b>\$551,583</b>	<b>\$494,778</b>
<b>TOTAL EXPENDITURES:</b>		<b>\$256,778,388</b>	<b>\$269,929,341</b>	<b>\$271,867,290</b>	<b>\$279,082,829</b>

FUND 10 - GENERAL FUND		BUDGET	%
Expenditures			
Elementary Instruction		45,099,201	16.16%
Secondary Instruction		47,966,285	17.19%
Vocational Curriculum		5,994,561	2.15%
Physical Curriculum		5,551,062	1.99%
Co-Curricular		2,923,879	1.05%
Other Special Needs		19,975,899	7.16%
Pupil Services		13,796,789	4.94%
Instructional Services		13,660,854	4.89%
General Administration		4,702,783	1.69%
School Building Administration		15,657,986	5.61%
Business & Operations		33,477,565	12.00%
Central Services		2,489,016	0.89%
Insurance & Judgments		929,848	0.33%
Debt Services		4,300	0.00%
Other Support Services		7,231,380	2.59%
Interfund Operating Transfers		35,061,054	12.56%
Purchased Instructional Services		24,470,367	8.77%
Other Non Program Transactions		90,000	0.03%
<b>TOTAL EXPENDITURES</b>		<b>\$279,082,829</b>	<b>100%</b>



**GREEN BAY AREA PUBLIC SCHOOL DISTRICT**  
**2019-20**  
**SPECIAL REVENUE TRUST FUND 21**

**FUND 21 REVENUES**

The Special Revenue Trust Fund revenue is projected to be \$2,000,000. 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 \$2,000,000. 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>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budget</u>
<b>REVENUE</b>	<b><u>Source</u></b>				
<b>LOCAL SOURCES</b>					
	School Activity Income	270	0	15,844	0
	Interest on Investments	280	1,267	3,075	13,984
	Other Local	290	1,216,675	1,933,482	2,164,222
	<b>TOTAL REVENUE:</b>	<b>\$1,217,942</b>	<b>\$1,952,401</b>	<b>\$2,213,365</b>	<b>\$2,000,000</b>
		<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budget</u>
<b>EXPENDITURES</b>	<b><u>Object</u></b>				
	Salaries	100	132,661	258,094	183,049
	Employee Benefits	200	20,641	64,820	34,992
	Contracted Services	300	406,472	898,507	124,245
	Non-Capital Purchases	400	557,796	677,602	692,268
	Capital Purchases	500	101,027	39,234	12,200
	District Insurance	700	0	250	0
	Miscellaneous Expenses	900	5,653	13,894	15,001
	<b>TOTAL EXPENDITURES:</b>	<b>\$1,224,250</b>	<b>\$1,952,401</b>	<b>\$1,061,755</b>	<b>\$2,000,000</b>
		<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budget</u>
<b>FUND BALANCE</b>					
	Beginning Fund Balance	6,308	0	0	1,151,610
	Revenues	1,217,942	1,952,401	2,213,365	2,000,000
	Expenditures	1,224,250	1,952,401	1,061,755	2,000,000
	<b>ENDING FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,151,610</b>	<b>\$1,151,610</b>



# **GREEN BAY AREA PUBLIC SCHOOL DISTRICT**

## **2019-20**

### **INDIAN EDUCATION FUND 22**

#### **FUND 22 REVENUE**

The revenue amount for the Indian Education Program for 2019-20 is projected at \$269,733. The grant award is determined by the federal government US Department of Education. The amount of funding has increased from last fiscal year due to a increase in the student count as documented through collection of 506 forms. The plan developed last year will continue to collect the outstanding 506 forms 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 \$269,733 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.

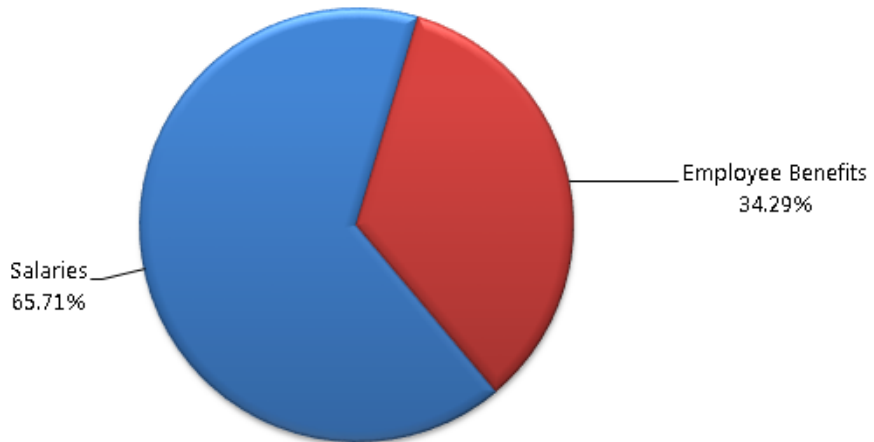
#### **FUND BALANCE**

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

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

		<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budget</u>
<b>REVENUE</b>	<u>Source</u>				
<b>FEDERAL REVENUE</b>					
Other Federal Sources	790	341,359	309,249	191,809	269,733
<b>TOTAL REVENUE:</b>		<b>\$341,359</b>	<b>\$309,249</b>	<b>\$191,809</b>	<b>\$269,733</b>

		<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budget</u>
<b>EXPENDITURES</b>	<u>Object</u>				
Salaries	100	184,463	183,134	127,231	177,234
Employee Benefits	200	74,835	79,941	64,452	92,499
Contracted Services	300	29,683	9,670	126	0
Non-Capital Purchases	400	52,377	33,627	0	0
Operating Transfers	800	0	2,878	0	0
Miscellaneous Expenses	900	0	0	0	0
<b>TOTAL EXPENDITURES:</b>		<b>\$341,359</b>	<b>\$309,249</b>	<b>\$191,809</b>	<b>\$269,733</b>



# **GREEN BAY AREA PUBLIC SCHOOL DISTRICT 2019-20 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 67.08% of special education costs are paid with district funds. The Federal government awards 10.52 through grants and Medicaid reimbursement. The State reimburses 25.85% 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 2019-20 will be \$35 million, an increase of \$2.5 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 3,144 Special Education students in 2019-20.

## **FUND 27 EXPENDITURES**

Expenditures are expected to increase by \$5 million for 2019-20, with total expenditures of \$52.2 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.

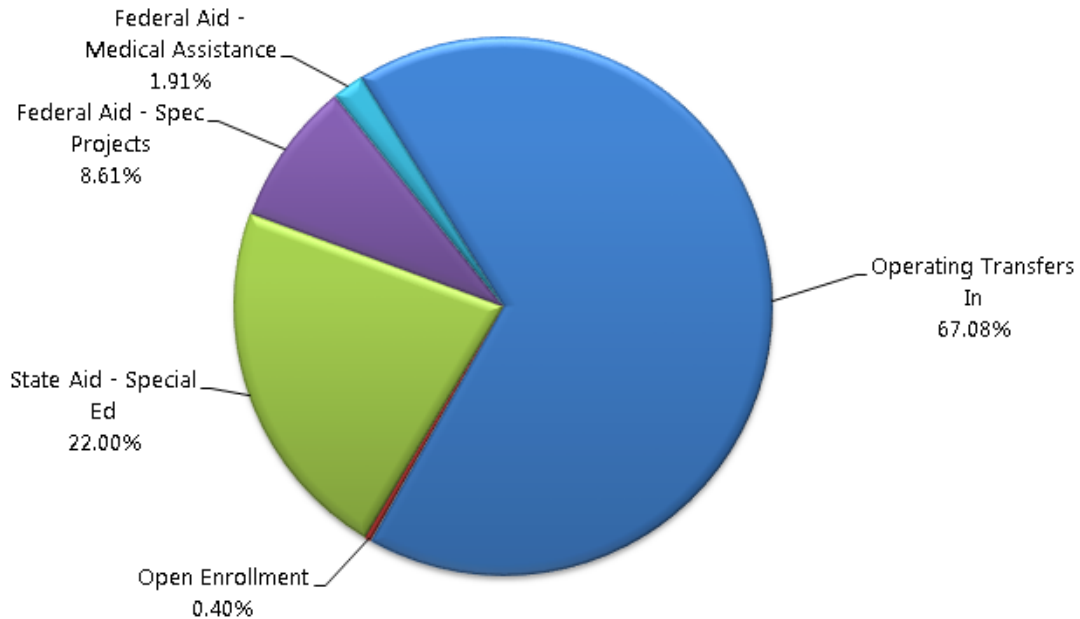
## **FUND BALANCE**

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

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

REVENUE	Source	2017 Actual	2018 Actual	2019 Actual	2020 Budget
<b>OPERATING TRANSFERS</b>					
Indirect Costs	110	27,595,166	30,309,177	32,505,312	35,061,054
<b>OTHER DISTRICTS WITHIN WISCONSIN</b>					
Open Enrollment Tuition	300	300,518	289,024	194,356	207,093
<b>INTERMEDIATE REVENUE</b>					
Federal Aid transit from CESA	510	2,000	500	0	0
<b>STATE REVENUE</b>					
State Aid Categorical	610	9,903,256	9,854,291	10,092,322	11,406,250
State Aid General	620	36,889	95,820	162,488	36,890
Special Projects Grants	630	0	0	27,000	5,458
Special Ed Transition BBL	690	4,778	73,000	104,999	50,000
<b>FEDERAL REVENUE</b>					
Federal Aid Categorical	710	10,601	24,841	43,437	0
Special Projects Grants	730	3,924,963	3,987,007	3,072,395	4,499,504
Title I	750	0	0	6,139	0
SBS Medicaid	780	1,205,272	1,042,670	1,040,284	1,000,000
<b>ADJUSTMENTS</b>					
Self Funded Benefit Cost Adjustment	960	321,145	0	0	0
<b>TOTAL REVENUE:</b>		<b>\$43,304,588</b>	<b>\$45,676,330</b>	<b>\$47,248,732</b>	<b>\$52,266,249</b>

FUND 27 - SPECIAL EDUCATION	BUDGET	%
Operating Transfers In	35,061,054	67.08%
Open Enrollment	207,093	0.40%
State Aid - Special Ed	11,498,598	22.00%
Federal Aid - Spec Projects	4,499,504	8.61%
Federal Aid - Medical Assistance	1,000,000	1.91%
<b>TOTAL REVENUE</b>	<b>\$52,266,249</b>	<b>100%</b>



**GREEN BAY AREA PUBLIC SCHOOLS**

**FUND 27 - SPECIAL EDUCATION**

**DETAIL OF EXPENDITURES**

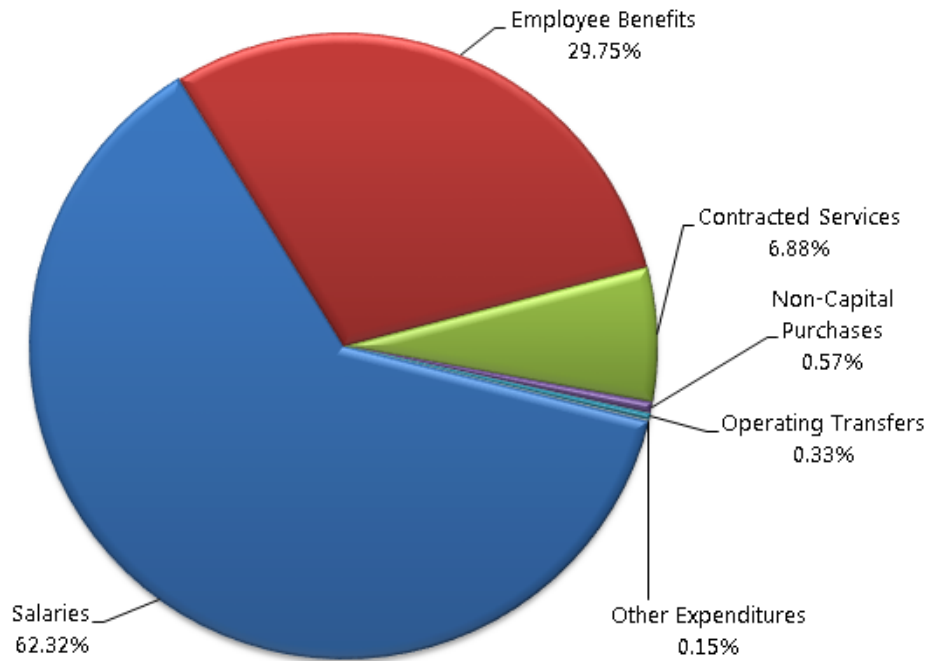
<u>Description</u>	<u>Object</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budget</u>
<b><u>SALARIES</u></b>					
Teacher	111	20,451,037	20,762,020	21,687,620	22,844,685
Mgt/Tech/Other Prof	112	606,817	626,567	646,699	660,403
Paraprofessional	113	5,492,412	5,983,001	6,205,315	6,658,973
Clerical Salaries	114	276,608	303,395	290,598	323,724
Coordinator/Executive Assistant	116/118	52,283	46,414	55,626	59,369
Bus Aides/Coop Clerical	120/123	2,260	2,645	3,253	1,000,000
Van Drivers	127	513	368	5,968	0
Sub Teacher	131	305,249	199,975	206,768	199,974
Interfaculty Sub	132	51,544	34,747	28,481	56,746
Sub Clerical	133	8,724	1,386	5,035	1,386
Sub Paraprofessional	134	146,514	115,940	146,815	115,940
Limited Term Employee	137	150,799	188,615	227,045	181,195
Teacher Approved Meeting/Conf Sub	139	0	19,367	26,499	19,875
Cocurricular	141	14,760	14,760	3,690	3,690
Teacher Department Chair	144	117,842	116,489	119,669	122,328
Summer School Certified Teacher	145	29,556	57,685	54,442	35,903
Stipend	149	20,560	4,995	14,851	14,830
Teacher Prof Development Certification	152	66,153	51,992	34,852	26,016
Sign on Bonus	156	15,896	16,614	29,648	25,210
Teacher Overloads	157	38,867	89,752	31,830	13,224
Temporary Employee	162	44,456	1,764	1,758	0
Additional Time - Teacher	171	198,355	157,563	145,133	151,334
Additional Time - Paraprofessional	173	48,497	69,320	132,322	50,500
Additional Time - Clerical	174	11,002	6,922	3,672	4,100
Additional Time - Secondary Monitor	176	(36)	0	0	0
Additional Time - Elementary Monitor	177	7	0	0	0
Additional Time - Exec Assistant	178	2,480	2,293	2,707	1,400
<b>TOTAL:</b>		<b>\$28,153,155</b>	<b>\$28,874,589</b>	<b>\$30,110,296</b>	<b>\$32,570,805</b>
<b><u>EMPLOYEE BENEFITS</u></b>					
Employer Retirement Contribution	212	1,830,306	1,887,248	1,921,042	2,070,778
Social Security	220	2,024,046	2,078,831	2,163,102	2,331,544
Life Insurance	230	48,027	40,837	30,317	33,546
Dental Insurance	243	653,864	681,995	647,642	787,855
Vision Insurance	246	1,903	1,772	1,570	1,687
Health Insurance	248	7,042,729	7,724,955	7,955,236	9,330,524
Long Term Disability Insurance	251	136,767	143,279	130,827	119,892
Workers Compensation Insurance	254	277,570	288,435	322,595	390,860
Retirement - Emeritus	290	391,947	336,290	366,818	484,129
<b>TOTAL:</b>		<b>\$12,407,159</b>	<b>\$13,183,642</b>	<b>\$13,539,149</b>	<b>\$15,550,815</b>
<b><u>CONTRACTED SERVICES</u></b>					
Contracted Services	310	141,216	274,498	81,838	95,750
Professional Learning	312	39,964	40,870	49,914	76,350
Equipment Repair	324	7,731	3,081	6,714	12,800
Student Transportation	341	1,918,537	2,001,698	1,938,824	2,388,569
Employee Travel	342	65,648	66,422	67,886	71,650
Vehicle Fuel	348	0	99,195	112,321	112,500

<u>CONTRACTED SERVICES (con't)</u>	Object	DETAIL OF EXPENDITURES			
		2017 Actual	2018 Actual	2019 Actual	2020 Budget
Other Travel	349	7	0	0	0
Advertising	351	321	322	331	350
Printing & Binding	354	152	74	0	200
Telecommunications/Software	355/360	1,056	1,056	189,017	206,900
Educational Services - Non Governmental	370	10,424	386,339	641,266	526,600
Payments to Other WI Districts	382	0	0	16,827	0
Payments to CESA	386	102,167	138,663	125,409	105,797
Interfund Payments	390	39,621	0	0	0
<b>TOTAL:</b>		<b>\$2,326,844</b>	<b>\$3,012,218</b>	<b>\$3,230,347</b>	<b>\$3,597,466</b>
<b><u>NON-CAPITAL PURCHASES</u></b>					
General Supplies	411	71,918	116,137	136,411	122,896
Workbooks	412	135	0	0	0
General Media	430	149,288	135,277	35,435	60,200
Student Computer Software	435	23,064	36,227	0	0
Library Computers / Software	436	6,961	7,377	0	0
Student Reference Materials	439	0	0	0	0
Non Capital Equipment	440	83,854	67,990	50,001	83,800
Textbooks	470	8,883	1,274	0	10,500
Technology Related Supplies	480	1,632	2,546	71,822	11,200
Nonstudent Reference Materials	490	29,277	52,019	23,832	7,300
<b>TOTAL:</b>		<b>\$375,012</b>	<b>\$418,847</b>	<b>\$317,501</b>	<b>\$295,896</b>
<b><u>CAPITAL PURCHASES</u></b>					
Building Rental	537	8,940	8,940	0	0
Building Component Add/Replace	541	2,706	0	0	0
Equipment Addition	553	28,086	0	0	0
<b>TOTAL:</b>		<b>\$39,732</b>	<b>\$8,940</b>	<b>\$0</b>	<b>\$0</b>
<b><u>OPERATING TRANSFERS</u></b>					
Transfer to General Fund	810	0	23,174	580	174,607
<b>TOTAL:</b>		<b>\$0</b>	<b>\$23,174</b>	<b>\$580</b>	<b>\$174,607</b>
<b><u>MISCELLANEOUS EXPENSES</u></b>					
Transit of Aid	936	0	73,990	47,258	60,000
District Dues and Fees	941	160	160	160	160
Employee Dues and Fees	942	1,724	2,175	3,213	16,000
Student Dues and Fees	943	802	325	228	500
Other Adjustments	969	0	78,270	0	0
<b>TOTAL</b>		<b>\$2,686</b>	<b>\$154,920</b>	<b>\$50,859</b>	<b>\$76,660</b>
<b>TOTAL EXPENDITURES:</b>		<b>\$43,304,588</b>	<b>\$45,676,330</b>	<b>\$47,248,732</b>	<b>\$52,266,249</b>

# GREEN BAY AREA PUBLIC SCHOOLS 2019-20

## Fund 27 Special Education Expenditures

FUND 27 - SPECIAL EDUCATION Expenditures 2019-20	BUDGET	%
Salaries	32,570,805	62.32%
Employee Benefits	15,550,815	29.75%
Contracted Services	3,597,466	6.88%
Non-Capital Purchases	295,896	0.57%
Operating Transfers	174,607	0.33%
Other Expenditures	76,660	0.15%
<b>TOTAL EXPENDITURES</b>	<b>\$52,266,249</b>	<b>100%</b>



# **GREEN BAY AREA PUBLIC SCHOOL DISTRICT**

## **2019-2020**

### **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 (HSLC), 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 day or full day services for eligible children. In September 2017 we started full day services 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 September 2019 Head Start added 68 full day spots at all four sites (HSLC, Howe, Keller and Southwest) with the plan to add another 34 spots in the 2020-21 school year.

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, 11 Teachers, 12 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 76.

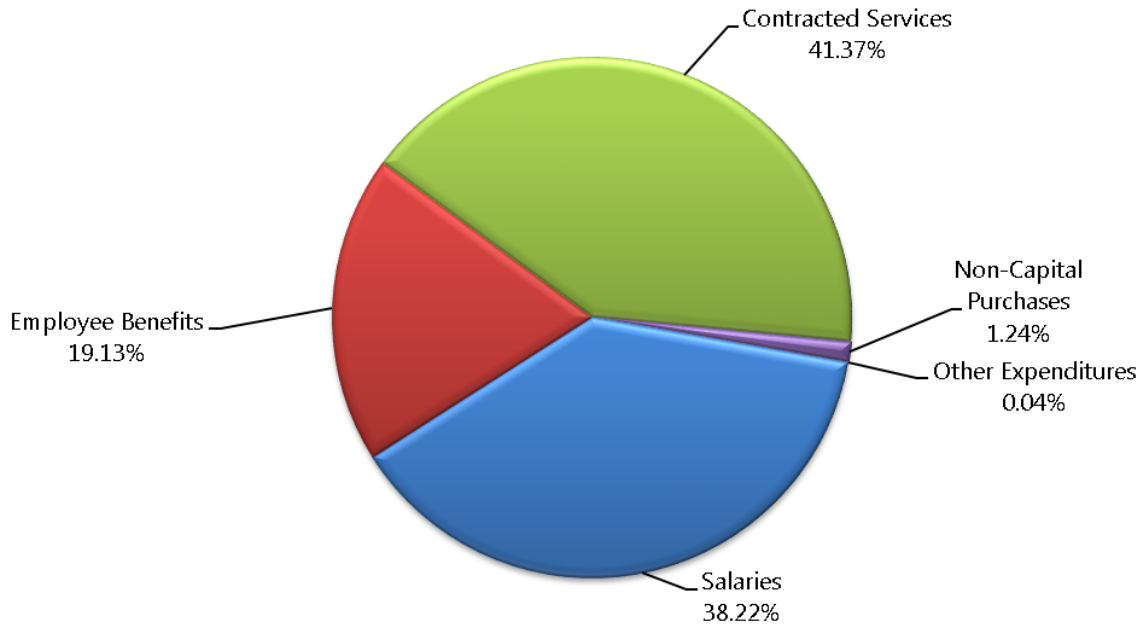
Fund balance is not allowed for these monies per Federal requirements unless a waiver is requested.



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

		<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	
<b>REVENUE</b>						
	<u>Source</u>					
	Other Federal Revenue	790	2,755,567	4,556,620	3,308,424	6,044,083
	<b>TOTAL REVENUE:</b>		<b>\$2,755,567</b>	<b>\$4,556,620</b>	<b>\$3,308,424</b>	<b>\$6,044,083</b>
<b>Object Type</b>						
		<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	
<b>EXPENDITURES</b>						
	<u>Object</u>					
	Salaries	100	1,438,047	1,671,593	1,695,026	2,309,845
	Employee Benefits	200	673,700	802,767	793,200	1,156,012
	Contracted Services	300	526,482	1,579,403	621,016	2,355,868
	Non-Capital Purchases	400	57,422	232,572	131,742	75,079
	Capital Purchases	500	53,263	242,446	8,262	0
	Operating Transfers	800	0	20,855	52,149	144,779
	Miscellaneous Expenses	900	6,653	6,984	7,029	2,500
	<b>TOTAL EXPENDITURES:</b>		<b>\$2,755,567</b>	<b>\$4,556,620</b>	<b>\$3,308,424</b>	<b>\$6,044,083</b>

**Fund 29 - HEAD START - Expenditure Budget**



# **GREEN BAY AREA PUBLIC SCHOOL DISTRICT**

## **2019-20 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 refinancing \$39 million of the prior referendum debt issue which will save the taxpayers approximately \$10.5 million in future interest costs.

### **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**

<b>REVENUE</b>		<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budget</u>
	<u>Source</u>				
Transfer from General Fund	110	15,227,280	11,478,762	4,069,850	0
Local Property Taxes	211	6,600,000	6,800,000	14,231,840	15,900,000
Long Term Bond Proceeds	875	0	0	0	39,875,000
Prem/Acc/Refund Int On Debt Proceeds	968/971	0	2,974,604	666,909	668,334
<b>TOTAL REVENUE:</b>		<b>\$21,827,280</b>	<b>\$21,253,366</b>	<b>\$18,968,599</b>	<b>\$56,443,334</b>

<b>EXPENDITURES</b>		<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budget</u>
	<u>Object</u>				
<u>Debt Retirement</u>					
Principal On Longterm Note	673	24,465,000	11,835,000	10,335,000	14,695,000
Principal On Longterm Bond	675	1,480,000	3,315,000	1,875,000	40,734,164
Rimb Qzab/Qscb Interest	681	(663,520)	(665,484)	0	0
Interest On Longterm Note	683	81,848	1,041,371	1,047,785	1,184,028
Interest On Longterm Bond	685	134,760	1,492,369	1,982,391	5,182,309
Other Debt Retirement	690	20,703	0	0	100,000
Paying Agent Fees	691	25,001	673,467	0	0
<b>TOTAL EXPENDITURES:</b>		<b>\$25,543,791</b>	<b>\$17,691,722</b>	<b>\$15,240,176</b>	<b>\$61,895,501</b>

<b>FUND BALANCE</b>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budget</u>
Beginning Fund Balance	8,582,240	4,865,730	8,427,375	12,155,798
Revenues	21,827,280	21,253,366	18,968,599	56,443,334
Expenditures	25,543,790	17,691,721	15,240,176	61,895,501
<b>ENDING FUND BALANCE</b>	<b>\$4,865,730</b>	<b>\$8,427,375</b>	<b>\$12,155,798</b>	<b>\$6,703,631</b>

**GREEN BAY AREA PUBLIC SCHOOL DISTRICT  
2019-20  
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.

**FUND BALANCE**

The ending fund balance is projected to be \$2,113,101 as of fiscal year-end.

**GREEN BAY AREA PUBLIC SCHOOLS  
FUND 40/44/47 - Capital Projects**

		<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budget</u>
<b>REVENUE</b>	<u>Source</u>				
Transfer from Capital Projects Fund	140	0	0	0	0
Interest on Investments	280	6,604	219,351	1,214,558	600,000
Long Term Note Proceeds	873	15,000,000	16,995,000	0	0
Long Term Bond Proceeds	875	0	58,255,000	0	0
<b>TOTAL REVENUE:</b>		<b>\$15,006,603</b>	<b>\$75,469,351</b>	<b>\$1,214,558</b>	<b>\$600,000</b>

		<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budget</u>
<b>EXPENDITURES</b>	<u>Object</u>				
Mgt/Tech/Other Prof Salaries	112	0	4,099	91,837	77,501
Employer Retirement Contribution	212	0	275	4,910	4,999
Social Security	220	0	314	5,913	5,619
Life Insurance	230	0	0	60	70
Dental/Health Insurance	243/248	0	0	8,781	18,006
Long Term Disability Insurance	251	0	0	283	395
Workers Compensation Insurance	254	0	41	1,010	930
Contracted Services	310	172,872	1,675,119	845,459	0
Other Contracted Services	319	0	14,942	0	0
Construction - Contractors	327	8,953,280	15,005,271	37,696,802	26,200,000
Cleaning	329	0	1,210	0	0
Utilities- Electricity	336	0	0	16,041	0
Telecommunications	355	0	515	0	0
General Supplies	411	0	2,645	30,821	0
Non Capital Equipment	440	0	0	1,084,264	0
Technology Supplies	480	49,561	0	11,132	0
Non Capital Tech Hardware	481	0	0	231,229	0
Equipment Addition	541	49,561	0	0	0
<b>TOTAL EXPENDITURES:</b>		<b>\$9,175,353</b>	<b>\$16,704,431</b>	<b>\$40,028,542</b>	<b>\$26,307,520</b>

<b>FUND BALANCE</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>
Beginning Fund Balance	2,038,434	7,869,684	66,634,605	27,820,621
Revenues	15,006,603	75,469,351	1,214,558	600,000
Expenditures	9,175,353	16,704,430	40,028,542	26,307,520
<b>ENDING FUND BALANCE</b>	<b>\$7,869,684</b>	<b>\$66,634,605</b>	<b>\$27,820,621</b>	<b>\$2,113,101</b>

# GREEN BAY AREA PUBLIC SCHOOL DISTRICT

## 2019-20

### FOOD SERVICE FUND 50

#### Fund 50 Overview

The Food Service Department employs on average 93.8 FTE of full and part-time employees and served almost 3.1 million meals in 18-19. 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, Pre-K 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 61.93% qualify for Free and Reduced priced meals. The district currently has 21 schools that are CEP.

The Food Service Department has a balanced budget.

**2019-20 Meal Prices:** Breakfast K-12 \$1.90 (up \$0.05), reduced \$0.30 (unchanged)  
Lunch K-5 \$2.70 (up \$0.05), 6-12 \$3.00 (up \$0.05),  
reduced \$0.40 (unchanged) Milk \$0.40 (unchanged)

**GREEN BAY AREA PUBLIC SCHOOLS**

**FUND 50 - Food Service**

<b>REVENUE</b>	<b>Source</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>
<b><u>OPERATING TRANSFERS</u></b>					
Transfer from General Fund	110	0	57,052	28,538	0
<b>TOTAL:</b>		<b>\$0</b>	<b>\$57,052</b>	<b>\$28,538</b>	<b>\$0</b>
<b><u>LOCAL SOURCES</u></b>					
Student Meals	251	1,567,307	1,603,287	1,447,742	1,592,665
Adult Meals	252	70,289	70,604	71,548	71,000
Special Sales Food Service	255	11,486	12,908	24,183	11,500
Other Food Service Sales	259	85,654	39,475	30,360	20,000
Noncapital Sales	269	3,256	18,538	1,980	1,500
Interest on Investments	280	10,199	29,950	45,117	0
<b>TOTAL:</b>		<b>\$1,748,192</b>	<b>\$1,774,762</b>	<b>\$1,620,929</b>	<b>\$1,696,665</b>
<b><u>STATE REVENUE</u></b>					
State Food Service Aid	617	165,415	173,981	169,324	166,800
<b>TOTAL:</b>		<b>\$165,415</b>	<b>\$173,981</b>	<b>\$169,324</b>	<b>\$166,800</b>
<b><u>FEDERAL REVENUE</u></b>					
Federal Donated Commodities	714	608,293	706,231	630,216	742,207
Federal Food Service Aid	717	8,026,399	7,961,448	8,275,341	8,083,529
Special Project Grants	730	14,798	3,596	20,725	21,400
<b>TOTAL:</b>		<b>\$8,649,491</b>	<b>\$8,671,275</b>	<b>\$8,926,282</b>	<b>\$8,847,136</b>
<b><u>OTHER REVENUE</u></b>					
Miscellaneous Revenue	990	11,382	50	164	0
<b>TOTAL:</b>		<b>\$11,382</b>	<b>\$50</b>	<b>\$164</b>	<b>\$0</b>
<b>TOTAL REVENUES:</b>		<b>\$10,574,480</b>	<b>\$10,677,120</b>	<b>\$10,745,237</b>	<b>\$10,710,601</b>
<b><u>EXPENDITURES</u></b>					
	<b>Object</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>
Salaries	100	3,012,800	3,016,129	3,054,259	3,341,866
Employee Benefits	200	1,536,618	1,587,194	1,607,522	1,945,496
Contracted Services	300	547,606	524,444	733,888	571,704
Non-Capital Purchases	400	4,709,375	5,142,762	5,318,632	4,412,187
Capital Purchases	500	162,800	345,534	722,058	402,128
Miscellaneous Expenses	900	7,243	66,456	65,293	37,220
<b>TOTAL EXPENDITURES:</b>		<b>\$9,976,441</b>	<b>\$10,682,519</b>	<b>\$11,501,652</b>	<b>\$10,710,601</b>
<b><u>FUND BALANCE</u></b>					
		<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>
Beginning Fund Balance		3,399,511	3,997,550	3,992,152	3,235,737
Revenues		10,574,480	10,677,120	10,745,237	10,710,601
Expenditures		9,976,441	10,682,518	11,501,652	10,710,601
<b>ENDING FUND BALANCE</b>		<b>\$3,997,550</b>	<b>\$3,992,152</b>	<b>\$3,235,737</b>	<b>\$3,235,737</b>

**GREEN BAY AREA PUBLIC SCHOOL DISTRICT  
2019-20  
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 \$450,348 being endowments and other carried-over balances for future use.



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

		<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budget</u>
<b>REVENUE</b>					
	<u>Source</u>				
Interest on Investments	280	1,195	2,676	5,103	0
Gifts	290	33,684	43,137	31,078	40,000
<b>TOTAL REVENUE:</b>		<b>\$34,879</b>	<b>\$45,813</b>	<b>\$36,181</b>	<b>\$40,000</b>
		<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budget</u>
<b>EXPENDITURES</b>					
	<u>Object</u>				
Scholarships	991	38,802	50,584	45,700	40,000
<b>TOTAL EXPENDITURES:</b>		<b>\$38,802</b>	<b>\$50,584</b>	<b>\$45,700</b>	<b>\$40,000</b>
<b>FUND BALANCE</b>		<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>
Beginning Fund Balance		468,562	464,639	459,867	450,348
Revenues		34,878	45,812	36,181	40,000
Expenditures		38,801	50,584	45,700	40,000
<b>ENDING FUND BALANCE</b>		<b>\$464,639</b>	<b>\$459,867</b>	<b>\$450,348</b>	<b>\$450,348</b>

# **GREEN BAY AREA PUBLIC SCHOOL DISTRICT**

## **2019-20**

### **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 2019-20 has remained very similar to revenues for the last two fiscal years totaling \$2,764,368. The revenue is the tax levy, which has remained exactly the same since the 2014-15 school year at \$2,764,368. Other potential 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 \$130,000 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 \$1,762,651 to \$1,628,414 due to the use of fund balance for programmatic offerings to the community.

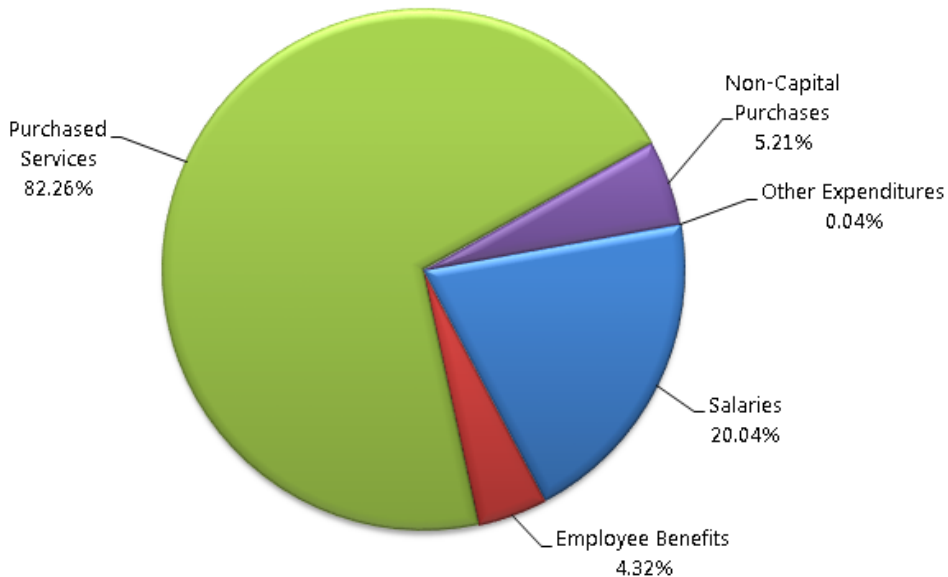
**GREEN BAY AREA PUBLIC SCHOOLS  
FUND 80 - Community Service**

		<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budget</u>
<b>REVENUE</b>	<u>Source</u>				
	Local Property Taxes	2,764,368	2,764,368	2,764,368	2,764,368
	Cocurricular/Student User Fees	9,243	9,927	12,438	0
	<b>TOTAL REVENUE:</b>	<b>\$2,773,611</b>	<b>\$2,774,295</b>	<b>\$2,776,806</b>	<b>\$2,764,368</b>

		<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budget</u>
<b>EXPENDITURES</b>	<u>Object</u>				
	Salaries	381,272	406,650	406,465	580,799
	Employee Benefits	50,162	55,890	54,159	125,346
	Contracted Services	1,702,643	1,748,674	1,988,556	2,040,093
	Non-Capital Purchases	101,132	578,633	110,657	151,142
	Capital Purchases	11,365	0	0	0
	Miscellaneous Expenses	776	1,299	1,149	1,225
	<b>TOTAL EXPENDITURES:</b>	<b>\$2,247,350</b>	<b>\$2,791,146</b>	<b>\$2,560,986</b>	<b>\$2,898,605</b>

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budget</u>
<b>FUND BALANCE</b>				
Beginning Fund Balance	1,037,420	1,563,682	1,546,831	1,762,651
Revenues	2,773,611	2,774,295	2,776,806	2,764,368
Expenditures	2,247,349	2,791,146	2,560,986	2,898,605
<b>ENDING FUND BALANCE</b>	<b>\$1,563,682</b>	<b>\$1,546,831</b>	<b>\$1,762,651</b>	<b>\$1,628,414</b>

**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
1996-97	4,837,292,346	9.73%	44,382,581	9.18	7,751,740	1.60			52,134,321			0	
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%
<b>2019-20</b>	<b>9,311,617,960</b>	<b>4.55%</b>	<b>74,161,472</b>	<b>7.96</b>	<b>15,900,000</b>	<b>1.71</b>	<b>2,764,368</b>	<b>0.30</b>	<b>92,825,840</b>	<b>3,645,279</b>	<b>4.09%</b>	<b>9.97</b>	<b>-0.44%</b>

