

# Appleton Area School District

## Preparing Our Students for Their Future

City of Appleton • City of Menasha • Town of Buchanan • Town of Grand Chute  
Town of Harrison • Town of Harrison • Village of Fox Crossing (Town of Menasha) •  
Village of Harrison • Village of Little Chute



2016-2017

**APPROVED BUDGET**

# APPLETON AREA SCHOOL DISTRICT

## 2016 – 2017 Budget

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# APPLETON AREA SCHOOL DISTRICT

## 2016 – 2017 Budget

### AASD Mission Statement

As members of the Appleton Area School District, we believe that all students can learn at high levels when we:

- provide the highest quality instruction
- maintain and communicate high expectations
- create supportive learning environments that foster a sense of belonging
- develop and maintain strong community and home-school connections

### AASD Board of Education

<u>Member</u>	<u>Office</u>	<u>Term</u>
Sharon M. Fenlon	President	2017
Kay S. Eggert	Vice President	2018
John E. Mielke	Treasurer	2018
Diane S. Barkmeier	Clerk	2017
Barry P. O'Connor	Secretary/CESA 6 Delegate	2017
Jim R. Bowman	Member	2019
Timothy R. McKeag	Member	2019

### Leadership Team

Lee Allinger	Superintendent
Don Hietpas	Chief Financial Officer
Kevin Steinhilber	Chief Academic Officer
Polly Vanden Boogaard	Director of Pupil Services
Judy Baseman	Assistant Superintendent – School/Student Services
Nan Bunnaw	Assistant Superintendent – School/Student Services
Ben Vogel	Assistant Superintendent – School/Student Services

# APPLETON AREA SCHOOL DISTRICT

2016 – 2017

## Executive Summary

Any discussion of the Appleton Area School District's budget for 2016-2017 must begin by recognizing the support of the community through the successful referendum that occurred in February 2014. The referendum approved funding allows for continued significant improvements to the school buildings and the available technology in the District. Additionally, the District's ability to meet students' needs in the areas of STEM (Science, Technology, Engineering, and Manufacturing) has been greatly improved. Finally, student and teacher access to technology as a tool is being used to augment teaching and learning.

- Phase 1 of the East Library remodel has been completed.
- Remodeled the Capital Drive building for Wisconsin Connections Academy.
- Remodeled classrooms at multiple buildings including Wilson, Green Teaching Building, Badger, North and West.
- Building entrance and office are remodeled at Berry Elementary to improve security.
- Parking lot rebuild at Wilson as well as outdoor improvements at Badger, Franklin, McKinley and Huntley.
- Installed artificial turf for physical education and athletic use at East and North.
- Completed maintenance projects involving roofs, HVAC and bathrooms at multiple schools include East, West and Richmond.
- Technology Integrators continue to provide instructional technology training to District staff to enhance teaching and learning.
- Energy efficient windows have been installed in various buildings throughout the District.

Presented here is the 2016-2017 fiscal year budget for the Appleton Area School District. The total budget for all funds less interfund transfers is \$201,399,239. This budget proposal has been prepared using the best information available and will be reworked when new information is received. It is expected that revisions will be few and minor.

**APPLETON AREA SCHOOL DISTRICT**  
2016 – 2017  
**Executive Summary (Continued)**

**Budget/Program Highlights for 2016-2017**

- The AASD has not reduced programming or staffing for 2016-2017, in fact staff levels are increasing to meet the needs of students.
- Appleton Community 4K with 20 community partner sites and four school sites enters into the four year.
- Compensation increases for 2016-2017 will be modest for all staff. The new compensation framework for professional staff has been fully implemented.
- The District continues to explore options to reduce the cost of employee benefits.
- Tax Levy (All Funds) → \$65,736,356 is down 3.31% or \$2,249,687.
- The District is continuing to work toward culturally responsive, safe and welcoming school environments using effective instructional practices and standard based curriculum.
- In 2016-2017 there is no change to the per pupil Revenue Limit.
- The Per Pupil Categorical Aid established in 2013 Wisconsin Act 20 is \$250 in 2016-2017. It is projected that \$3,730,250 will be received by the District.
- The District's Equalized Property Value is projected to be flat.

**APPLETON AREA SCHOOL DISTRICT**  
2016 - 2017  
**General Budget Information**



# APPLETON AREA SCHOOL DISTRICT

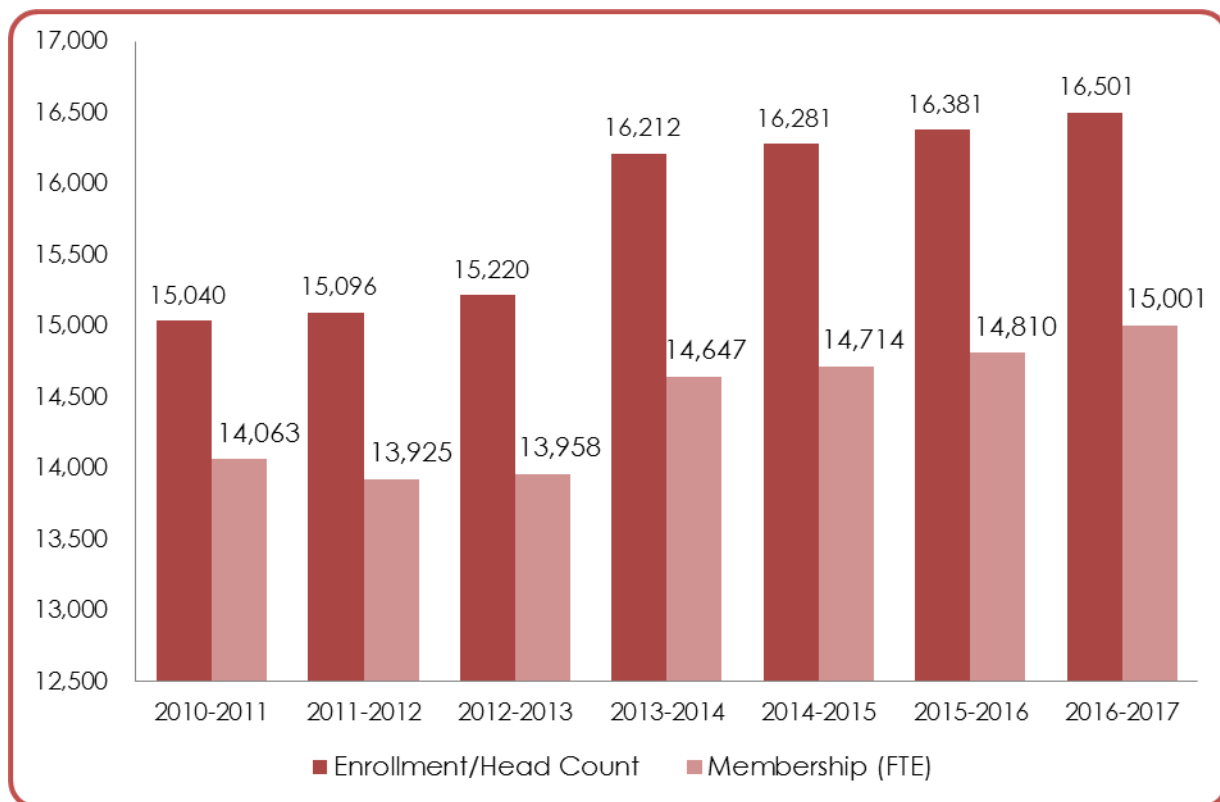
2016 – 2017

## District Enrollment History

Below is a comparison of the Third Friday Student Count (Student Head Count/Enrollment) and Membership (FTE) Count; two counts significant for school districts.

Student Head Count/Enrollment → Includes those students filling “seats” in AASD (enrolled and eligible to attend class); adjustments are not made for open enrollment (resident vs. non-resident students). This count is primarily used for District planning purposes.

Membership (FTE) Count → Includes the student head count/enrollment with adjustments (less (-) non-resident open enrollment/in plus (+) resident open enrollment/out) calculated on a full-time equivalency (FTE) basis. This count is used when determining revenue limits and General State Aid. Membership FTE also includes Youth Challenge Academy resident students for revenue limit purposes.



# APPLETON AREA SCHOOL DISTRICT

2016 – 2017

## Staff Profile

The Appleton Area School District is people centered. The approximately 16,500 students are served and supported by about 1,765 staff members comprised of teachers, support staff including: secretaries, maintenance/custodial staff, paraprofessionals, administrative support and administrators. This does not include staff employed by contracted transportation, food services and Appleton Community 4K community partners.

The table and charts below compare staff by group and total FTE over six years.

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	Projected 2016-17	Change %	Change
Teachers	1071.00	1065.00	1098.21	1125.33	1157.61	1165.86	1200.43	34.57	2.97%
Administrators	62.10	62.10	64.00	67.30	67.30	67.30	68.00	0.70	1.04%
Support Staff*	388.16	412.87	448.10	463.16	476.91	502.53	513.99	11.46	2.28%
<b>TOTAL FTES</b>	<b>1521.26</b>	<b>1539.97</b>	<b>1610.31</b>	<b>1655.79</b>	<b>1701.82</b>	<b>1735.69</b>	<b>1782.42</b>	<b>46.73</b>	<b>6.29%</b>



# APPLETON AREA SCHOOL DISTRICT

## 2016 – 2017

### Fund Balance -- An Explanation

Governments, including school districts, usually organize their account systems based on "funds." A fund is a set of accounting records that is separated from others for the purpose of carrying on a certain activity.

Funds demonstrate that dollars are only being used for approved purposes. The Department of Public Instruction specifies that school districts must use particular funds. All school districts have a general fund and many have one or more other funds that account for specific activities.

A "fund balance" is created or increased when fund revenues exceed fund expenditures for a fiscal period. Correspondingly, a fund's balance is decreased when fund expenditures exceed fund revenues. The balance sheet accounts identify the assets that belong to a fund, such as cash or a grant payment receivable; and what liabilities it owes, such as accounts payable to a supplier. The difference between the fund's assets and liabilities equals the "fund balance." A positive fund balance represents a financial resource available to finance expenditures in following fiscal periods. A deficit fund balance can only be recovered by having revenues exceed expenditures in a following fiscal period.

A district with an appropriate fund balance can:

- Avoid excessive short term borrowing thereby avoiding associated interest cost.
- Accumulate sufficient assets to make designated purchases or cover unforeseen expenditure needs.
- Demonstrate financial stability and therefore preserve or enhance its bond rating, thereby lowering debt issuance costs.

The school board should determine the amount of fund balance appropriate for the fiscal management of the district. Presently fund balance equals 13.66% of expenditures in Funds 10 and 27. The following chart represents the District's fund balance history for the General Fund.

Year	Amount
June 2004	\$ 13,461,574.81
June 2005	\$ 12,104,699.67
June 2006	\$ 12,399,779.71
June 2007	\$ 10,159,219.32
June 2008	\$ 10,930,078.72
June 2009	\$ 10,390,678.77
June 2010	\$ 15,088,929.04
June 2011	\$ 16,444,358.55
June 2012	\$ 18,212,524.60
June 2013	\$ 17,936,488.20
June 2014	\$ 17,886,330.28
June 2015	\$ 18,889,874.79
June 2016	\$ 23,555,881.38
<b>Projected June 2017</b>	<b>\$ 21,549,882.00</b>

# APPLETON AREA SCHOOL DISTRICT

2016 – 2017

## Budget Overview

The 2016 - 2017 limited revenue is up 0.77% from \$147.8 million in 2015-2016 to \$149.0 million. The revenue limit calls for a total estimated Property Tax Levy of \$65,736,356 down 3.31% from \$67,986,043. The Equalized Tax Rate would decrease approximately 5.62% from \$9.60 per \$1,000 of equalized valuation to \$9.06 per \$1,000. This is largely due to the increased General Aid projection.

The final steps to the process of setting the tax levy include: obtaining final figures for enrollment, state aid and equalized property value in October.

	<b>Proposed Levy</b>	<b>Property Value</b>	<b>Estimated Equalized Tax Rate (Mill Rate)</b>
General Fund (10)	\$ 56,882,016	\$ 7,252,328,337	\$ 7.84
Debt Service Fund (38/39)	\$ 4,743,840	\$ 7,252,328,337	0.65
Capital Projects Fund (41)	\$ 2,460,000	\$ 7,252,328,337	0.34
Community Service Fund (80)	\$ 1,650,500	\$ 7,252,328,337	0.23
	\$ 65,736,356		\$ 9.06
Prior Year (15-16) Levy Data	\$ 67,986,043	\$ 7,079,269,550	\$ 9.60
\$ Increase	\$ (2,249,687)		\$ (0.54)
Total Levy Increase =	-3.31%	Rate Increase =	-5.62%

<b>2016-2017 REVENUE LIMIT PROJECTION</b>			
<b>(Total of General State Aid and Local Property Taxes Only)</b>			
as of 10.14.2016			
	2015-2016	2016-2017	Change
Revenue Per Member	\$ 9,871	\$ 9,873	\$ 1.40
Membership	14,592	15,001	409
Revenue Limit - No Exemptions	\$ 146,916,939	\$ 148,102,773	1,185,834
Other Exemptions	\$ 976,579	\$ 926,136	(50,443)
<b>Total Revenue Limit</b>	<b>\$ 147,893,518</b>	<b>\$ 149,028,909</b>	<b>\$ 1,135,391</b>
Percent Change			0.77%
<i>General Aid</i>	\$ 84,119,335	\$ 87,640,339	\$ 3,521,004
Percent Change			4.19%
<i>Property Tax Revenue</i>	67,986,043	65,736,356	(2,249,687)
Percent Change			-3.31%
<i>Computer Aid</i>	578,404	638,099	59,695
<i>Property Tax Distribution</i>			
General Fund	59,317,331	56,882,016	(2,435,315)
Rate	8.38	7.84	(0.54)
Non-Referendum Debt	1,408,577	1,408,455	(122)
Rate	0.20	0.19	(0.01)
Capital Projects	2,460,000	2,460,000	-
Rate	0.35	0.34	(0.01)
<i>Taxes Outside of the Revenue Limit</i>			
Referendum Debt	3,333,135	3,335,385	2,250
Rate	0.47	0.46	(0.01)
Community Service	1,467,000	1,650,500	-
Rate	0.21	0.23	0.02
<b>Total Tax Rate</b>	<b>\$ 9.60</b>	<b>\$ 9.06</b>	<b>\$ (0.54)</b>
Percent Change			-5.62%
Equalized Valuation	\$ 7,079,269,550	\$ 7,252,328,337	2.44%
<b>Total Revenue Limit Increase</b>			<b>\$ 1,135,391</b>

# APPLETON AREA SCHOOL DISTRICT

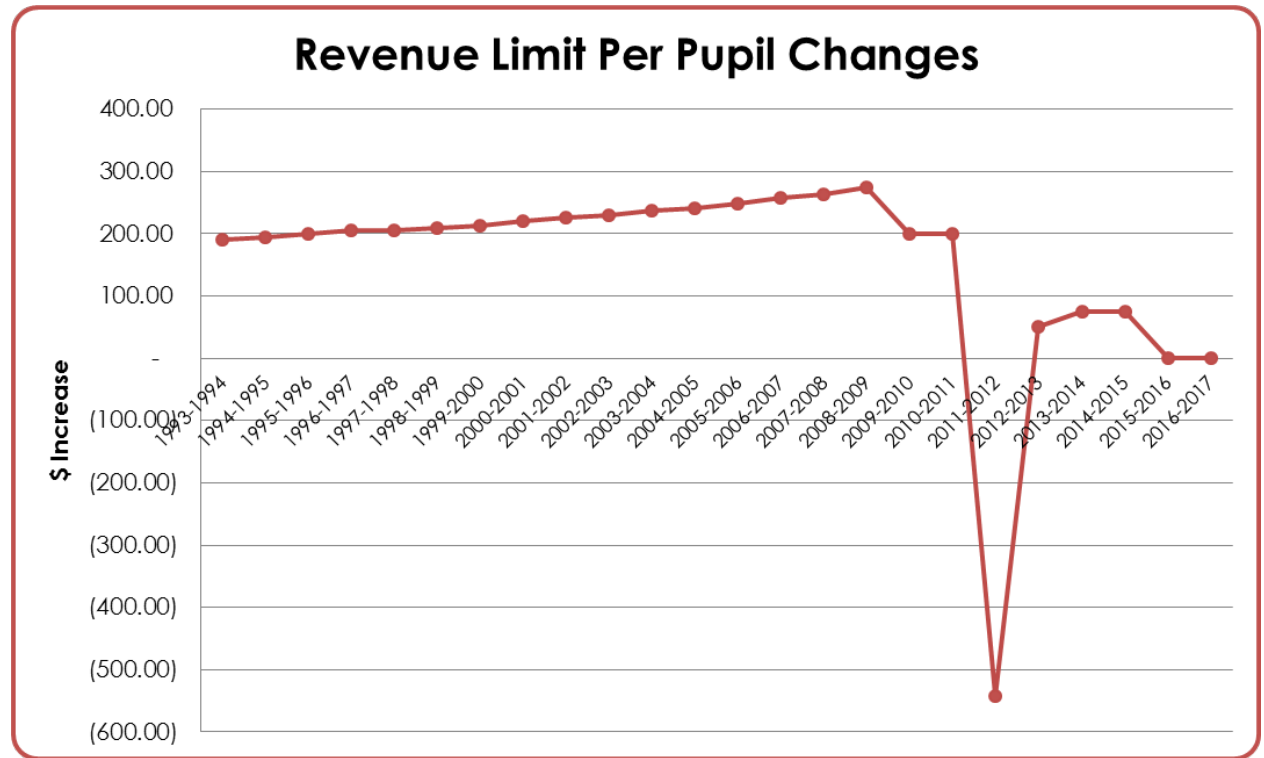
2016 – 2017

## Revenue Limit – Per Pupil Changes

School Year	\$ Increase	% Change
1993-1994	190.00	
1994-1995	194.37	2.30%
1995-1996	200.00	2.90%
1996-1997	206.00	3.00%
1997-1998	206.00	0.00%
1998-1999	208.88	1.40%
1999-2000	212.43	1.70%
2000-2001	220.29	3.70%
2001-2002	226.68	2.90%
2002-2003	230.08	1.50%
2003-2004	236.98	3.00%
2004-2005	241.01	1.70%
2005-2006	248.48	3.10%
2006-2007	256.93	3.40%
2007-2008	264.12	2.80%
2008-2009	274.68	4.00%
2009-2010	200.00	-27.19%
2010-2011	200.00	0.00%
2011-2012	(541.97)	-370.99%
2012-2013	50.00	90.77%
2013-2014	75.00	50.00%
2014-2015	75.00	0.00%
2015-2016	-	-100.00%
2016-2017	-	0.00%

Revenue limits were implemented beginning with the 1993-94 school year as a result of Wisconsin Act 16. A district's revenue limit is the maximum amount of revenue that may be raised through state general aid and property tax for the General (Fund 10), Non-Referendum Debt (Fund 38) and Capital Expansion Funds (Fund 41).

The maximum limit is based upon enrollment changes, the Consumer Price Index, and each district's prior year controlled revenue. The Department of Public Instruction (DPI) provides October 15 General Aid Certification estimate from the district's maximum revenue limit.



# APPLETON AREA SCHOOL DISTRICT

2016 – 2017

## Understanding the Tax Levy

### LEVY DETERMINATION

Levies for Funds 10, 38 and 41 are determined by applying the revenue limit formula provided by the State. The levy for Fund 39 and 80 are not included in the revenue limit calculation.

The levies for Funds 10, 30, 40 and 80 are combined to arrive at the total levy required. The levy certified to each municipality is reduced by “computer aid” certified in October by the Department of Revenue (DOR). This aid allocation began several years ago, when the State declared certain technology exempt from property taxes.

### RATE DETERMINATION

Once the levy is determined, a tax rate is calculated by dividing the total levy by the equalized value of the District excluding Tax Incremental Districts (TID). This figure is then multiplied by 1,000 to arrive at a rate per \$1,000 of value. The proposed rate of \$9.04 means an owner of a \$100,000 home would pay \$904 in school taxes.

It is important to point out that projections are based on estimated equalized values and estimated Equalization Aid. The State Department of Revenue provides certified values in mid-October. The Department of Public Instruction also certifies aid in mid-October.

The Board of Education must approve the levy before the 1<sup>st</sup> of November. Final adjustments will be made prior to this approval.

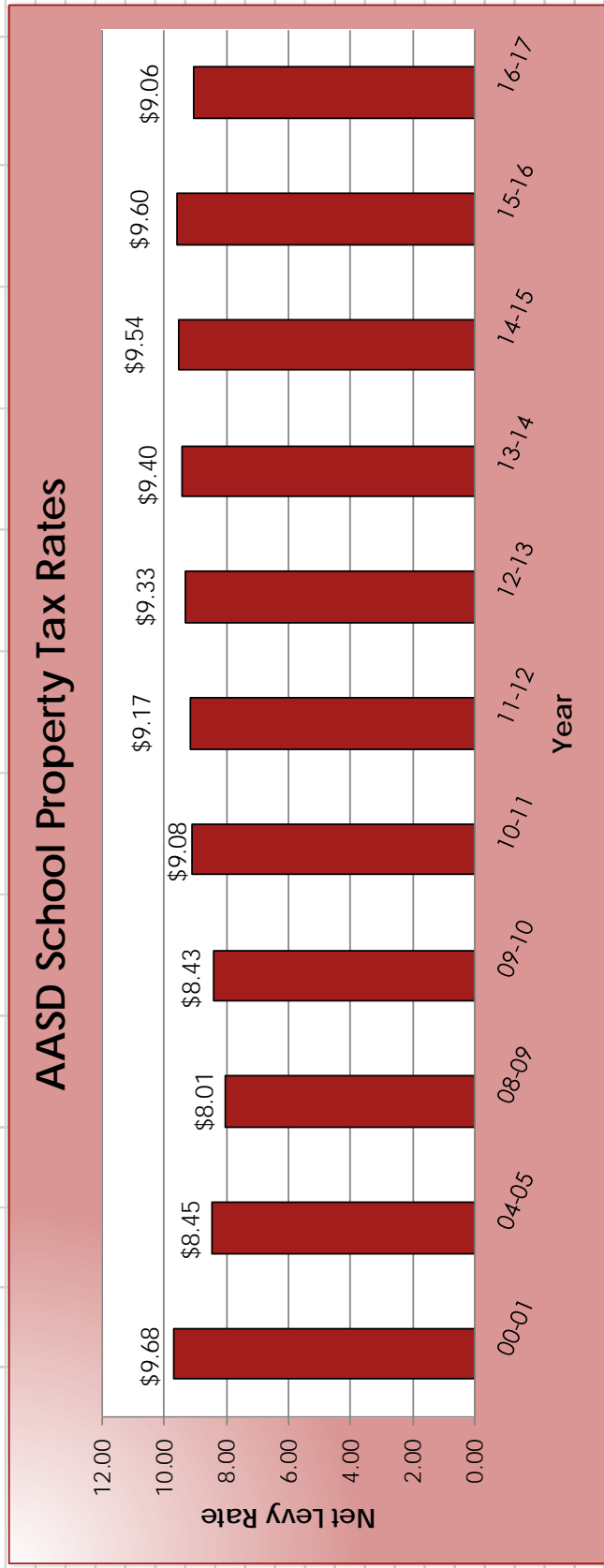
### EQUALIZED VALUATION FOR DISTRIBUTION OF THE LEVY

The District is comprised of six municipalities each making up a relative share of the District levy. Equalized value is essentially fair market value. It is certified by the Department of Revenue and determines how the levy is to be distributed to each municipality. A 0.00% increase in value is used in the proposed budget for planning purposes. Once a municipality knows their share of the District levy, they distribute the levy to individual properties in the municipality based on assessed value.

The following page lists the estimated tax levy by fund compared to the actual levy for 2015-2016. It also shows the tax rate per fund and 2015-2016 comparison. Page 13 shows a history of the total tax levy, equalized value and tax rate.

**Net Levy Data**

	Actual		Actual		Actual		Actual		Actual		Actual		Actual		Proposed		Proposed									
	Rate	00-01	Rate	04-05	Rate	08-09	Rate	09-10	Rate	10-11	Rate	11-12	Rate	12-13	Rate	13-14	Rate	14-15	Rate	15-16	Rate	16-17	Levy	15-16	Levy	16-17
Fund 10: General Fund	7.96	6.87	6.53	7.03	7.70	7.89	8.31	8.39	8.12	8.38	8.38	8.38	8.38	8.38	7.84	7.84	59,317,331	56,882,016								
Fund 39: Referendum Debt	1.21	0.86	0.84	0.82	0.82	0.69	0.36	0.36	0.48	0.47	0.47	0.47	0.47	0.46	0.46	3,333,135	3,335,385									
Fund 38: Non-Ref Debt		0.26	0.27	0.26	0.25	0.26	0.39	0.38	0.38	0.20	0.20	0.20	0.20	0.19	0.19	1,408,577	1,408,455									
Fund 41: Capital Projects	0.51	0.31	0.18	0.13	0.13	0.13	0.05	0.05	0.35	0.35	0.35	0.35	0.35	0.34	0.34	2,460,000	2,460,000									
Fund 80: Community Serv		0.15	0.19	0.19	0.18	0.19	0.22	0.22	0.21	0.21	0.21	0.21	0.21	0.23	0.23	1,467,000	1,650,500									
<b>Total Net Levy Rate</b>	<b>9.68</b>	<b>8.45</b>	<b>8.01</b>	<b>8.43</b>	<b>9.08</b>	<b>9.17</b>	<b>9.33</b>	<b>9.40</b>	<b>9.54</b>	<b>9.60</b>	<b>9.60</b>	<b>9.60</b>	<b>9.60</b>	<b>9.06</b>	<b>9.06</b>	<b>67,986,043</b>	<b>65,736,356</b>									
% Change Over Prior Year															<b>-5.62%</b>											<b>-3.31%</b>



# APPLETON AREA SCHOOL DISTRICT

## 2016 - 2017

### Tax Levy, Equalized Value and Rate History

Levy Year	Levy Amout	% Change	Equalized Value	% Change	AASD Tax Rate	% Change	Tax Rate State Avg	% Change
1984	\$ 19,255,886		\$ 1,737,748,339		\$ 11.08		\$ 12.98	
1985	\$ 24,190,677	25.63%	\$ 1,840,723,957	5.93%	\$ 13.14	18.59%	\$ 14.35	10.55%
1986	\$ 29,808,583	23.22%	\$ 1,956,390,311	6.28%	\$ 15.24	15.98%	\$ 16.13	12.40%
1987	\$ 29,331,749	-1.60%	\$ 2,065,190,540	5.56%	\$ 14.20	-6.82%	\$ 15.38	-4.65%
1988	\$ 32,957,162	12.36%	\$ 2,216,340,131	7.32%	\$ 14.87	4.72%	\$ 16.09	4.62%
1989	\$ 35,390,562	7.38%	\$ 2,327,353,408	5.01%	\$ 15.21	2.29%	\$ 16.62	3.29%
1990	\$ 38,896,117	9.91%	\$ 2,511,046,936	7.89%	\$ 15.49	1.84%	\$ 17.11	2.95%
1991	\$ 44,805,546	15.19%	\$ 2,666,238,757	6.18%	\$ 16.80	8.46%	\$ 17.51	2.34%
1992	\$ 49,585,130	10.67%	\$ 2,846,148,259	6.75%	\$ 17.42	3.69%	\$ 18.37	4.91%
1993*	\$ 52,855,955	6.60%	\$ 3,016,590,391	5.99%	\$ 17.52	0.57%	\$ 17.91	-2.50%
1994	\$ 50,831,278	-3.83%	\$ 3,238,572,844	7.36%	\$ 15.70	-10.39%	\$ 16.60	-7.31%
1995	\$ 49,922,740	-1.79%	\$ 3,480,726,916	7.48%	\$ 14.34	-8.66%	\$ 15.26	-8.07%
1996	\$ 36,114,205	-27.66%	\$ 3,654,680,616	5.00%	\$ 9.88	-31.10%	\$ 11.90	-22.02%
1997	\$ 35,355,290	-2.10%	\$ 3,856,324,536	5.52%	\$ 9.17	-7.19%	\$ 11.30	-5.04%
1998	\$ 41,336,929	16.92%	\$ 3,998,437,863	3.69%	\$ 10.34	12.76%	\$ 11.20	-0.88%
1999	\$ 40,698,797	-1.54%	\$ 4,167,025,675	4.22%	\$ 9.77	-5.51%	\$ 10.68	-4.64%
2000	\$ 42,514,685	4.46%	\$ 4,391,297,057	5.38%	\$ 9.68	-0.92%	\$ 10.43	-2.34%
2001	\$ 41,814,039	-1.65%	\$ 4,683,463,904	6.65%	\$ 8.93	-7.75%	\$ 10.04	-3.74%
2002	\$ 43,107,065	3.09%	\$ 5,034,381,729	7.49%	\$ 8.56	-4.14%	\$ 9.73	-3.09%
2003	\$ 46,237,078	7.26%	\$ 5,323,628,057	5.75%	\$ 8.69	1.52%	\$ 9.56	-1.75%
2004	\$ 47,883,051	3.56%	\$ 5,664,341,202	6.40%	\$ 8.45	-2.76%	\$ 9.46	-1.05%
2005	\$ 50,042,944	4.51%	\$ 6,028,793,698	6.43%	\$ 8.30	-1.78%	\$ 8.63	-8.77%
2006	\$ 51,024,049	1.96%	\$ 6,331,152,514	5.02%	\$ 8.06	-2.89%	\$ 8.31	-3.71%
2007	\$ 52,679,435	3.24%	\$ 6,685,363,038	5.59%	\$ 7.88	-2.23%	\$ 8.45	1.68%
2008	\$ 55,479,645	5.32%	\$ 6,928,131,610	3.63%	\$ 8.01	1.65%	\$ 8.61	1.89%
2009	\$ 60,475,875	9.01%	\$ 7,177,689,214	3.60%	\$ 8.43	5.24%	\$ 9.18	6.62%
2010	\$ 65,622,305	8.51%	\$ 7,216,230,800	0.54%	\$ 9.09	7.83%	\$ 9.80	6.75%
2011	\$ 64,512,088	-1.69%	\$ 7,033,795,775	-2.53%	\$ 9.17	0.88%	\$ 9.88	0.82%
2012	\$ 63,284,286	-1.90%	\$ 6,793,167,459	-3.42%	\$ 9.32	1.64%	\$ 10.21	3.34%
2013	\$ 64,051,867	1.21%	\$ 6,815,489,181	0.33%	\$ 9.40	0.86%	\$ 10.37	1.57%
2014	\$ 66,200,286	3.35%	\$ 6,936,192,827	1.77%	\$ 9.54	1.49%	\$ 10.26	-1.06%
2015	\$ 67,986,043	2.70%	\$ 7,079,269,550	2.06%	\$ 9.60	0.63%	\$ 10.25	-0.10%
<b>2016</b>	<b>\$ 65,736,356</b>	<b>-3.31%</b>	<b>\$ 7,252,328,337</b>	<b>2.44%</b>	<b>\$ 9.06</b>	<b>-5.62%</b>	<b>TBD</b>	<b>TBD</b>
* Revenue Limits Began								



**APPLETON AREA SCHOOL DISTRICT**  
2016 - 2017  
**Comprehensive Budget Information**

# APPLETON AREA SCHOOL DISTRICT

## 2016 - 2017

### Distribution of Revenues and Expenditures

Fund 10 or the General Fund is the largest of the funds which are described later in this document. Fund 27 is the second largest and represents all Special Education activity. Since these two funds used to be one fund prior to 1999 and together represent 90% of District expenditures, they are combined in the following illustrations.

Page 17 illustrates revenue sources, "Where the Money Comes From." While state aid is increasing from 2015-16 to 2016-17; Property Taxes/Local Aid are decreasing from 33.52% to 31.62%. The shift in state aid and property taxes/local aid is due to an increased equalization aid estimate. The District's Revenue Limit and Equalization Aid are projected to increase.

"Where the Money Goes" is illustrated on Page 18. Approximately 78% of the budget is allocated to salary and benefits. This slightly higher than average percentage shows the District's commitment to preserving staff at the expense of other expenditures. Even though staffing levels have been reduced since the inception of revenue limits, as a percentage, greater reductions have been made to purchased services, supplies and equipment. As budgets continue to be restricted and fixed costs continue to rise, such as utilities, transportation and insurance; building and department budgets and maintenance cannot continue to absorb additional reductions.

Each fund will be described in greater detail later in this document.

# APPLETON AREA SCHOOL DISTRICT

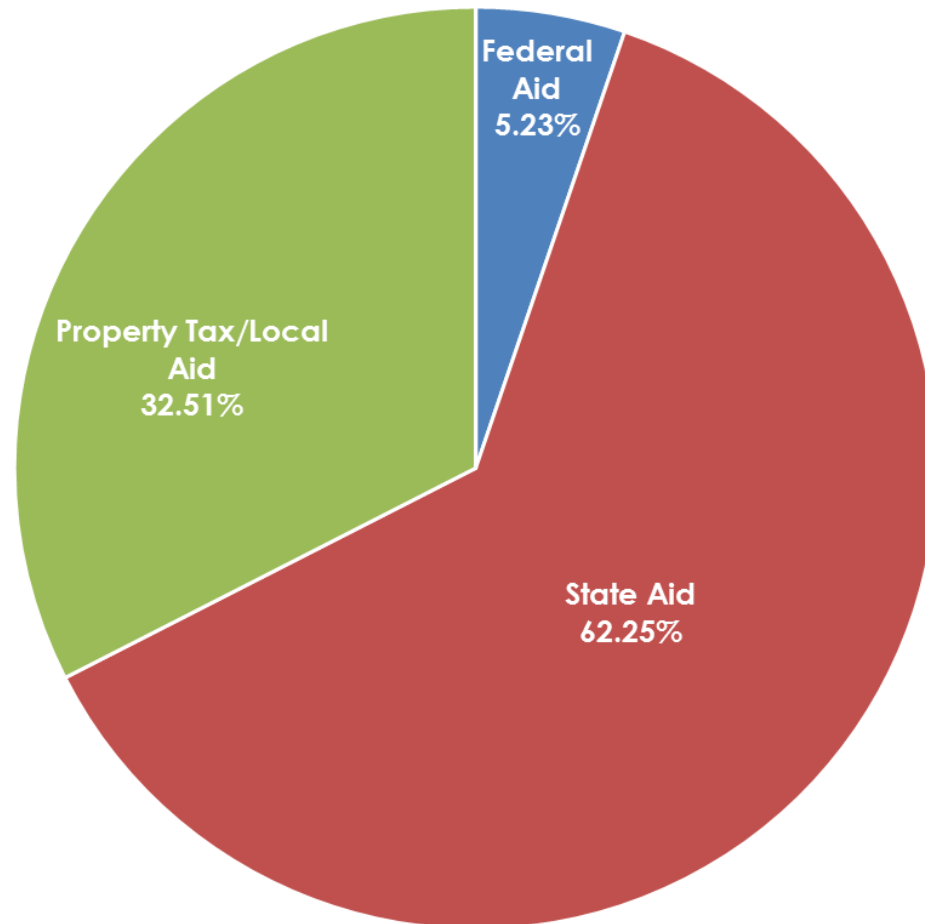
2016 - 2017

## Where the Money Comes From (Revenue Sources) Funds 10, 11 & 27

Appleton Area School District Revenue comes from the following main sources:

The Funding Formula: Since 1993-94 Wisconsin public school districts operate under legislatively mandated "revenue limits." A district's revenue limit is the maximum amount of revenue it may raise through general state aid and property taxes. Each school district's available revenue was initially based on the amount of per pupil spending in 1992-93. The limit is adjusted annually (either increased or decreased) based on a 3-year rolling enrollment factor and an annual inflationary factor (CPI).

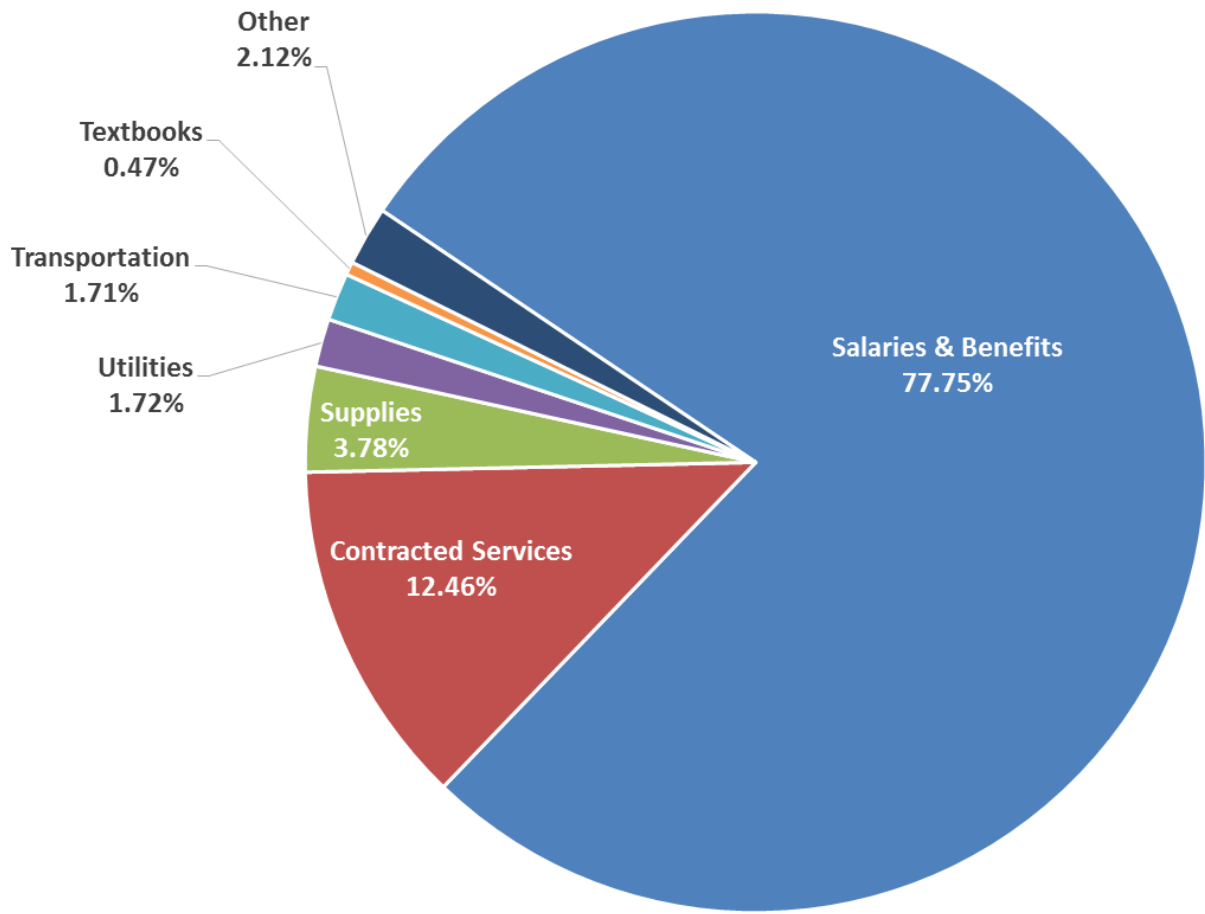
School districts must get voter approval to exceed the revenue limit.



# APPLETON AREA SCHOOL DISTRICT

2016 - 2017

## Where the Money Goes (Expenditures) Funds 10, 11 & 27



Appleton Area School District general operating expenditures fall into seven major categories with the majority (about 90%) of our operation budget being detailed into two categories:

### Salaries & Benefits:

Approximately 80% of our operational budget is allocated for employee's salaries and benefits. In addition to teacher, administrator and support staff, compensation for substitute staff, seasonal staff, coaches/advisors for extra- and co-curricular activities, curriculum, staff development and early retirement benefits are also included in this figure.

### Contracted Services:

This includes: 1) services performed by individuals other than district employees for things such as audit, legal, pupil transportation, student tuition payments and speakers/consultants; and 2) property-related services such as maintenance projects, communication, publications and fuel for buses.

<b>APPLETON AREA SCHOOL DISTRICT</b>				
2016-2017 OVERALL BUDGET SUMMARY				
as of 10.14.2016				
<b>FUND 10</b>				
<b>REVENUE &amp; EXPENDITURES</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>Increase/ Decrease</b>	<b>Percent</b>
<b>REVENUES</b>				
Local	61,274,936	57,994,866	(3,280,070)	-5.35%
Interdistrict	9,927,242	9,503,500	(423,742)	-4.27%
State	89,616,372	94,607,498	4,991,126	5.57%
Federal	664,850	600,000	(64,850)	-9.75%
Other	326,118	612,000	285,882	87.66%
<b>TOTAL FUND 10 REVENUES (ALL)</b>	<b>\$ 161,809,519</b>	<b>\$ 163,317,864</b>	<b>\$ 1,508,345</b>	<b>0.93%</b>
<b>EXPENDITURES</b>				
Salaries	70,490,465	75,013,504	4,523,040	6.42%
Benefits	31,073,646	31,672,812	599,166	1.93%
Purchased Services	27,203,333	25,290,813	(1,912,520)	-7.03%
Non-Capital Objects	5,546,897	6,832,211	1,285,314	23.17%
Capital Objects	449,678	2,189,144	1,739,466	386.83%
Debt Retirement	1,132,043	51,500	(1,080,543)	-95.45%
Insurance & Judgments	1,061,837	1,240,000	178,163	16.78%
Interfund Transfers	19,835,463	22,691,325	2,855,862	14.40%
Dues/Other	350,153	342,553	(7,600)	-2.17%
<b>TOTAL FUND 10 EXPENDITURES</b>	<b>\$ 157,143,513</b>	<b>\$ 165,323,862</b>	<b>\$ 8,180,349</b>	<b>5.21%</b>
Fund 11 -- Grants	4,858,736	4,896,167	37,431	0.77%
Fund 27 -- EEN	30,167,080	33,024,829	2,857,749	9.47%
Fund 38 -- Non-Referendum Debt	4,857,159	4,842,840	(14,319)	-0.29%
Fund 39 -- Referendum Debt	3,352,061	3,352,061	-	0.00%
Fund 41 -- Capital Projects	1,152,252	2,460,000	1,307,748	113.49%
Fund 49 -- Referendum Projects	-	3,378,149	3,378,149	100.00%
Fund 50 -- Food Service	4,983,375	6,354,858	1,371,483	27.52%
Fund 80 -- Community Service	1,367,590	1,650,500	282,910	20.69%
Interfund Transfers	(19,835,463)	(22,691,325)	(2,855,862)	14.40%
<b>TOTAL OTHER FUND EXPENDITURES</b>	<b>\$ 30,902,791</b>	<b>\$ 37,268,079</b>	<b>\$ 6,365,288</b>	<b>20.60%</b>
<b>TOTAL BUDGET SUMMARY</b>	<b>\$ 188,046,303.98</b>	<b>\$ 202,591,941.77</b>	<b>\$ 14,545,638</b>	<b>7.74%</b>

**APPLETON AREA SCHOOL DISTRICT**  
2016 - 2017  
**Budget by Fund**

# APPLETON AREA SCHOOL DISTRICT

## 2016 - 2017

### Distribution of Revenues -- Funds 10, 11 & 27

The **Source Dimension (revenues)** is used to classify revenue and other fund sources by origin. The majority of AASD revenue is received through state and local sources.

Revenue sources are divided into seven categories: Local (200), Inter-District Payments (300), Intermediate (500), State (600), Federal (700), Other Financing (800) and Other Sources (900). The main revenue dimensions are described below.

**Local Revenues (200).** There are several categories of local revenues. Of all the categories, the tax levy is, by far, the most significant. Other local revenues include school fees, admissions/activity fees, sale of non-capital items, gifts, and interest income. All local sources, except property taxes, are outside the revenue limit calculation.

**State Aids (600).** There are three forms of State aid; equalization, categorical and grants (Fund 11). The two largest state revenue sources are Equalization Aid and Handicapped Aid (Categorical Fund 27).

Equalization Aid is determined by comparing the District's property wealth per pupil to a State guarantee. The Appleton Area School District receives 55% of its Fund 10 revenues from Equalization Aid. The remainder (45%) of the support comes from property taxes and other state, federal, local revenues and open enrollment tuition.

Categorical aids are directly related to providing a service or having a particular program. The Handicapped Aid is the second largest source of income from the State and the largest categorical aid; it is recorded in Fund 27. Projected revenues are based on prior year's salary and benefit expenditures in Special Education and special transportation costs. Categorical aids are prorated based on legislative appropriation for a given year. The expected rate for the proposed budget is 26.157%

The third major source of revenue from the State is SAGE (Student Achievement Guarantee in Education). The purpose of this program is to lower class sizes in Kindergarten through 3<sup>rd</sup> Grades. The amount of aid is based on the number of children eligible for free or reduced meal prices in those grades.

Finally, a small portion of State aid is received in the form of grants. The amount and purpose of these grants vary from year to year.

**Federal Revenues (700).** This category of revenues represents various federally supported projects. These projects are recorded by the District in Fund 11; including: Title I, Carl Perkins, 21<sup>st</sup> Century Community Learning and others. Federal aids represent 5.24% of the total Fund 10 and 27 revenues.



# APPLETON AREA SCHOOL DISTRICT

2016 - 2017

## Distribution of Expenditures -- Funds 10, 11 & 27

**Expenditures.** Expenditures are categorized by a State mandated accounting system referred to as WUFAR (Wisconsin Uniform Financial Accounting Requirements). The WUFAR manual presents a uniform financial and accounting structure for public schools in Wisconsin. It's a 17 digit account code that is made up of individual components: Fund, Location, Source/Object, Function and Project.

The **Object Dimension (expenditures)** is the service or commodity used in accomplishing a function or activity. The objects listed separately identify *what* is being purchased.

The main expenditure/object categories include: Salaries (100), Benefits (200), Purchased Services (300), Non-Capital Objects (400), Capital Objects (500), Debt Retirement (600), Insurance and Judgments (700), Interfund Transfers (800) and Other Objects/Dues and Fees (900).

**Salaries (100) and Benefits (200).** Salaries are gross (amounts before deductions) paid to employees who are on the district payroll. Amounts paid as an indirect consequence of salaries (retirement, FICA, insurance) are recorded under a benefits category. Amounts paid to private employers (including self-employed individuals) for services are recorded in the purchased services accounts.

Employee benefits are amounts paid by the district on behalf of employees over and above gross salaries. Many employee benefits are a percentage of salary.

Salaries and benefits represent the largest object dimensions for AASD.

**Purchased Services (300).** Payments for services rendered by personnel (contractors) who are not on the payroll of the district or which the district obtains from private or public agencies, such as the utility company, are called purchased services. Examples of purchased services include consultants, utilities, phones, pupil transportation, staff travel, legal and audit services.

**Non-Capital Objects (400).** Non-Capital Objects are items typically less than \$300 in value that are consumable or replaced rather than repaired. It includes such things as supplies, textbooks, paper and reading materials for classroom use and media centers.

**Capital Objects (500).** Capital objects include items of a permanent or enduring nature, which are sufficiently expensive to warrant capitalization as an asset. They are of value for a period longer than the fiscal year in which they are acquired and/or paid for. They are usually easier/cheaper to repair than replace.

# APPLETON AREA SCHOOL DISTRICT

2016 - 2017

## Distribution of Expenditures -- Funds 10, 11 & 27 (Continued)

**Debt Retirement (600).** Debt retirement includes principal and interest payments on capital leases. It also includes interest on short-term borrowing. The timing of state aids and of tax money are the major factors contributing to the need for short-term borrowing.

**Insurance and Judgments (700).** Payments for insurance that protects the district against various misfortunes are in this category. Casualty and liability insurance needs of the District include general liability, excess liability, employee error and omissions, property, auto and worker's compensation. The costs of unemployment compensation are also included under this object.

**Operating Transfers-Out (800).** An operating transfer is a payment between funds. For every transaction involving this object, there must be a corresponding revenue transaction. Each year a transfer between Fund 10 and Fund 27 is made for expenditures not supported by state or federal resources.

**Miscellaneous (900).** This category includes District wide dues and fees for employees, student organizations, and the Board of Education. It also includes adjustments and refunds from the prior year revenues.

# APPLETON AREA SCHOOL DISTRICT

2016 - 2017

## Fund 10 General Fund

**PURPOSE:** The General Fund (Fund 10) is used to account for the educational programs and operations of the school district, except those required to be accounted for in separate funds. There are no sub-funds in the general fund. Fund 10 represents approximately 82.4% of all district expenditures.

It is in this fund which most tax and aid receipts are recorded and from which the District's general operating expenses are paid. Fund 10 – General Fund relies on general property taxes for funding current costs.

Fund 11 Grants are also part of the General Fund.

APPLETON AREA SCHOOL DISTRICT					
2016-2017 BUDGET PLANNING					
as of 10.14.2016					
<b>Fund 10 Fund Balance/Revenue Summary</b>					
<b>FUND BALANCE</b>	<b>Audited 2012-2013</b>	<b>Audited 2013-2014</b>	<b>Audited 2014-2015</b>	<b>Audited 2015-2016</b>	<b>Budget 2016-2017</b>
<b>BEGINNING FUND BALANCE</b>	18,212,523	17,936,489	17,886,329	18,889,875	23,555,880
Increase (Decrease)	(276,035)	(50,160)	1,003,546	4,666,006	(2,005,998)
<b>ENDING FUND BALANCE</b>	<b>17,936,489</b>	<b>17,886,329</b>	<b>18,889,875</b>	<b>23,555,880</b>	<b>21,549,882</b>
<b>Revenue Summary</b>					
<b>Source</b>	<b>Description</b>				
141	Transfer from Fund 41				
211	56,449,162	57,155,266	56,323,335	59,317,331	56,882,016
212	Prior Year Prop Tax				
213	3,624	1,356	1,311	-	1,350
219	Other Local				
240	12,290	8,106	664	253,160	-
260	Sale of Non-Cap Items				
270	141,557	130,982	142,920	122,305	132,000
280	11,788	10,053	11,104	15,226	13,000
291	265,831	94,940	269,656	780,908	250,000
29X	558,611	566,140	732,203	786,006	716,500
299	Other Local				
<b>Total Local Revenue Sources</b>	<b>\$ 57,442,861</b>	<b>\$ 58,273,961</b>	<b>\$ 57,482,516</b>	<b>\$ 61,274,936</b>	<b>\$ 57,994,866</b>
315	Transit of State Aids				
340	7,938,606	8,805,875	9,333,815	9,521,243	9,483,500
349	26,727	28,303	25,064	19,437	20,000
390	All Other Payments				
<b>Total Interdistrict Payments</b>	<b>\$ 7,965,333</b>	<b>\$ 8,834,178</b>	<b>\$ 9,653,035</b>	<b>\$ 9,927,242</b>	<b>\$ 9,503,500</b>
500	Intermediate Revenues				
<b>Total Intermediate Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
612	106,828	107,482	103,965	109,388	106,000
613	557,029	532,053	684,297	703,106	687,810
618	296,496	321,539	340,764	326,920	325,000
619	Other AID				
621	73,343,963	75,324,388	82,155,170	84,119,335	87,640,339
629	Other-At Risk				
630	3,000	1,000	3,750	2,750	-
630	4-Year Old Kindergarten				
640	101,531	95,944	26,632	33,883	30,000
650	1,499,666	1,502,195	1,432,082	1,511,486	1,450,000
690	706,550	-	-	-	-
691	495,437	544,729	499,417	578,404	638,099
<b>Total State Sources</b>	<b>\$ 77,110,499</b>	<b>\$ 79,503,781</b>	<b>\$ 88,279,131</b>	<b>\$ 89,616,372</b>	<b>\$ 94,607,498</b>
718	ARRA -- State Fiscal Funds				
700	Other Fed Revenue				
780	-	698,674	674,907	664,850	600,000
<b>Total Federal Revenue Sources</b>	<b>-</b>	<b>698,674</b>	<b>674,907</b>	<b>664,850</b>	<b>600,000</b>
800	174,025	-	-	-	-
860	-	162,449	160,592	7,389	157,000
873	Long Term Loans				
878	-	3,175,752	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 174,025</b>	<b>\$ 3,338,202</b>	<b>\$ 160,592</b>	<b>\$ 7,389</b>	<b>\$ 157,000</b>
900	301,898	-	-	-	-
960	-	326,430	190,662	94,245	100,000
970	29,891	28,413	71,883	6,527	30,000
990	-	156,127	154,587	217,957	325,000
981	Medicaid Billing (Fund 27)				
<b>Total Other Revenue Sources</b>	<b>\$ 331,789</b>	<b>\$ 510,970</b>	<b>\$ 417,132</b>	<b>\$ 318,729</b>	<b>\$ 455,000</b>
<b>TOTAL FUND 10 REVENUE</b>	<b>\$ 143,024,508</b>	<b>\$ 151,159,766</b>	<b>\$ 156,667,313</b>	<b>\$ 161,809,519</b>	<b>\$ 163,317,864</b>

Appleton Area School District						
2016-2017 BUDGET PLANNING						
FUND 10 - GENERAL FUND	Audited 2012-2013	Audited 2013-2014	Audited 2014-2015	Audited 2015-2016	Budget 2016-2017	
<b>Object SALARIES</b>						
100 Total Salaries (see detail)	\$ 68,109,254	\$ 69,783,764	\$ 70,889,375	\$ 70,490,465	\$ 75,013,504	
<b>BENEFITS</b>						
211 EE Retirement	-	-	-	-	-	
212 ER Retirement	4,203,005	4,633,811	4,675,595	4,512,901	5,057,270	
220 FICA	5,133,382	5,293,489	5,370,262	5,315,035	5,703,958	
230 Life Insurance	194,453	205,084	190,532	151,825	196,283	
240 Health Ins	13,885,860	11,748,609	11,830,049	11,531,607	12,160,161	
240 Health Ins-Retirees	4,827,547	4,016,817	3,461,884	3,609,776	2,941,974	
243 Dental Ins	1,663,477	1,647,931	1,732,124	1,776,122	2,664,895	
249 HRA	-	289,281	800,531	854,310	1,293,010	
249 HRA - Early Retirees	-	58,894	185,785	227,834	571,010	
251 Disability Ins	177,528	271,662	186,949	173,719	204,865	
259 LT Care Ins	1,182,171	1,421,663	1,566,160	1,762,676	288,222	
291 Credit Reim	42,381	48,035	25,371	73,133	74,000	
292 Annuity	151,507	15,599	-	-	-	
299 Other/Altern Benefits (prior 199)	1,130,714	1,362,354	1,375,296	1,084,708	517,164	
<b>TOTAL BENEFITS</b>	<b>\$ 32,592,023</b>	<b>\$ 31,013,229</b>	<b>\$ 31,400,540</b>	<b>\$ 31,073,646</b>	<b>\$ 31,672,812</b>	
<b>PURCHASED SVC</b>						
310 Personal Services	678,590	862,021	1,474,902	1,274,811	1,379,951	
310 4K Community Partner Agrmts	-	1,924,969	1,811,072	1,924,240	2,162,000	
310 WCA	2,087,866	3,058,411	2,395,082	2,216,990	2,600,000	
320 Property Services	6,305,170	5,808,174	6,053,872	8,659,233	5,693,902	
331 Utilities-Gas	572,884	849,641	686,073	486,751	824,699	
336 Utilities-Electric	1,570,848	1,749,937	1,772,486	1,722,960	1,710,000	
337-339 Utilities-Water/Sewer/Other	535,725	580,634	581,585	637,034	565,000	
341 Student Transport	2,381,087	2,479,319	2,802,870	2,702,007	2,813,270	
342 Employee Travel	216,448	238,352	240,125	249,098	276,356	
350 Communication	233,950	238,153	187,340	236,356	229,160	
360 Data Processing	661,925	1,061,593	1,755,912	1,196,943	1,326,650	
370 Educational Services	39,990	47,960	57,548	62,431	77,800	
380 Inter Govt Transfers	3,120,155	3,610,096	4,192,279	5,170,017	4,840,500	
387 Voucher Amt -Parent Choice	-	-	-	664,064	791,525	
<b>TOTAL PURCHASED SVC</b>	<b>\$ 18,404,639</b>	<b>\$ 22,509,261</b>	<b>\$ 24,011,146</b>	<b>\$ 27,203,333</b>	<b>\$ 25,290,813</b>	
<b>NON CAPITAL OBJECTS</b>						
410 Supplies/Materials	2,516,380	2,696,723	3,121,465	3,160,841	2,681,200	
430-439 Media	367,619	265,321	464,646	414,705	461,380	
435 Software	326,590	256,069	306,126	207,343	260,000	
440 Equipment	743,962	3,658,055	1,565,489	900,884	1,936,771	
470 Textbooks	877,755	700,399	852,112	733,738	844,381	
490 Other Non Capital Objects	136,647	214,910	170,413	129,386	648,480	
<b>TOTAL NON CAPITAL OBJECTS</b>	<b>\$ 4,968,953</b>	<b>\$ 7,791,477</b>	<b>\$ 6,480,250</b>	<b>\$ 5,546,897</b>	<b>\$ 6,832,211</b>	
<b>CAPITAL OBJECTS</b>						
510 Site Acquisition/Rental	223,178	254,443	306,079	286,879	411,450	
520 Remodel	-	36,730	936,488	30,822	140,000	
551 Equipment & Replacement	103,320	433,613	64,734	116,570	1,623,494	
570 Equipment Rental	22,108	15,460	17,072	15,407	14,200	
<b>TOTAL CAPITAL OBJECTS</b>	<b>\$ 348,606</b>	<b>\$ 740,247</b>	<b>\$ 1,324,373</b>	<b>\$ 449,678</b>	<b>\$ 2,189,144</b>	
<b>DEBT RETIREMENT</b>						
670 Principal/Capital Lease	169,135	-	1,082,965	1,032,047	-	
682 Interest/Short Term Debt	35,658	34,976	36,091	41,062	50,000	
680 Interest/Capital Lease	8,457	-	7,266	58,183	-	
690 Agent Fees	400	400	750	750	1,500	
<b>TOTAL DEBT RETIREMENT</b>	<b>\$ 213,649</b>	<b>\$ 35,376</b>	<b>\$ 1,127,072</b>	<b>\$ 1,132,043</b>	<b>\$ 51,500</b>	
<b>INSURANCE/JUDGEMENTS</b>						
710 Property & Casualty	909,019	836,019	977,438	1,047,441	1,190,000	
720 Judgments	-	-	-	-	-	
730 Unemployment Comp	37,082	16,618	15,994	14,396	50,000	
790 Other/Deductible	-	-	-	-	-	
<b>TOTAL INSURANCE/JUDGE</b>	<b>\$ 946,101</b>	<b>\$ 852,637</b>	<b>\$ 993,432</b>	<b>\$ 1,061,837</b>	<b>\$ 1,240,000</b>	
<b>TRANSFERS</b>						
827 Interfund Transfer (27)	17,485,270	18,273,323	\$ 19,179,130	\$ 19,817,049	\$ 22,684,325	
838 Interfund Transfer (38) Land Cont	-	-	3,614	18,414	7,000	
850 Interfund Transfer (50)	-	-	-	-	-	
<b>TOTAL INTERFUND TRANSFERS</b>	<b>\$ 17,485,270</b>	<b>\$ 18,273,323</b>	<b>\$ 19,182,744</b>	<b>\$ 19,835,463</b>	<b>\$ 22,691,325</b>	
<b>900 DUES/OTHER</b>						
TOTAL DUES/OTHER	\$ 232,049	\$ 210,613	\$ 254,835	\$ 350,153	\$ 342,553	
<b>TOTAL FUND 10 EXPENDITURES</b>	<b>\$ 143,300,543</b>	<b>\$ 151,209,926</b>	<b>\$ 155,663,767</b>	<b>\$ 157,143,513</b>	<b>\$ 165,323,862</b>	

Appleton Area School District

2016-2017 BUDGET PLANNING

General Fund 10 Salary Budget		FTE	Audited 2012-13	FTE	Audited 2013-14	FTE	Audited 2014-15	FTE	Audited 2015-16	FTE	Budget 2016-17
Function	Program										
110000	Undifferentiated-Elementary	290.60	17,797,654	306.10	17,871,651	312.50	17,924,982	309.50	17,537,822	313.20	18,081,234
110600	4-Year Old Kindergarten	-	-	4.00	271,766	4.00	207,647	5.50	265,127	5.00	316,814
110900	All Day Kindergarten	25.60	1,562,815	29.00	1,628,367	27.50	1,498,226	25.00	1,449,763	25.00	1,474,955
120000	Instruction-Tesla/VNS/eSch	2.45	179,135	2.40	188,837	2.40	170,547	2.40	147,215	8.90	433,501
121000	Art	25.52	1,522,364	26.00	1,540,959	26.08	1,505,259	27.02	1,480,136	26.12	1,554,849
122000	ELA	57.15	3,276,930	57.95	3,249,722	60.45	3,408,383	65.35	3,414,331	65.50	3,733,355
122110	Literacy Intervention/Readin	9.11	655,651	7.60	413,515	5.75	283,657	3.29	163,456	2.79	165,090
123000	World Languages	31.72	1,798,637	36.37	1,954,758	37.74	1,973,011	34.30	1,944,396	34.84	2,090,407
124000	Mathematics	52.12	3,290,215	54.95	3,243,766	56.45	3,184,767	57.28	3,131,749	57.91	3,347,654
125000	Music	40.19	2,392,772	39.90	2,371,083	40.43	2,391,134	41.88	2,394,340	43.48	2,522,624
126000	Science	50.96	3,078,981	51.25	3,139,244	53.55	3,236,949	56.35	3,159,834	55.85	3,343,671
127000	Social Studies	49.19	3,119,975	52.45	3,228,887	52.50	3,183,137	62.04	3,257,562	61.32	3,635,667
127510	Log Cabin	-	-	-	4,419	-	3,978	-	2,974	-	4,500
129000	Other Curriculum	-	24,787	-	19,579	-	23,211	-	22,000	-	25,000
130000	Career & Technical Ed	36.17	2,127,282	36.49	2,092,807	36.49	2,125,753	40.36	2,053,535	39.58	2,325,020
141000	Health	1.90	184,688	3.31	162,117	3.20	173,372	3.91	172,663	3.91	217,955
143000	Physical Education	32.89	2,058,756	35.61	2,133,921	35.20	2,103,466	36.41	2,130,297	36.11	2,198,034
170000	Student Asst. & Tag	6.54	416,905	7.00	401,823	7.10	433,208	7.10	429,617	7.10	435,628
179100	ELL	29.15	1,786,794	36.46	1,896,765	35.15	1,786,449	35.94	1,881,259	38.00	2,157,187
179102	Bilingual	2.00	111,933	2.00	113,969	4.00	153,818	5.00	185,022	5.00	188,926
179500	At-Risk	7.14	527,328	6.70	412,215	6.10	344,152	6.44	338,919	6.60	397,639
210000	Pupil Services	26.63	1,988,198	32.30	1,940,466	31.20	1,904,520	33.83	1,929,079	34.10	2,153,982
221900	Tech Cur Integration Spc	4.20	248,575	4.20	262,463	9.60	597,935	10.90	608,337	10.90	680,177
222000	Media Specialist	12.60	816,091	15.00	816,905	12.10	824,711	12.30	755,482	12.30	766,853
223900	Literacy Coaches	4.50	285,675	13.80	805,071	13.50	788,504	16.10	842,179	16.10	1,049,202
264000	Other	0.50	41,690.73	0.50	43,092.89	0.50	40,910.62	1.00	40,953	1.00	75,213
	Settlement/LOA/Buy-Sell	-	-	-	-	-	-	-	-	-	275,000
110	Teachers	798.83	49,293,832	861.34	50,208,167	873.49	50,271,685	899.20	49,738,046	910.61	53,650,137
111	Administrative	56.80	5,819,336	60.50	6,208,369	60.50	6,252,913	58.50	6,232,758	60.50	6,239,921
112	Custodial/Maintenance/Opt	52.00	2,392,183	53.00	2,515,691	54.00	2,597,702	55.00	2,626,268	58.00	2,820,743
114	Paraprofessionals	108.23	1,890,602	117.71	2,214,783	125.51	2,236,525	124.22	2,336,925	124.22	2,354,242
115	ASU Group	38.10	1,773,681	38.25	1,935,514	40.25	2,191,870	45.45	2,306,570	49.45	2,591,278
116	Secretarial-Clerical	80.40	2,743,750	80.40	2,770,295	84.40	3,015,998	89.65	3,051,486	91.05	3,210,028
113	Overtime		144,840		142,280		195,555		120,306		167,800
130	Sub Salary		1,647,379		1,791,227		1,977,123		1,780,890		1,846,454
131	Coaches/Advisors		1,366,061		1,378,602		1,380,339		1,391,148		1,539,235
140	Other Curricular		1,037,590		618,837		769,665		906,068		593,666
<b>TOTAL SALARY BUDGET</b>		<b>1134.36</b>	<b>\$ 68,109,254</b>	<b>1211.20</b>	<b>\$ 69,783,764</b>	<b>1238.15</b>	<b>\$ 70,889,375</b>	<b>1272.02</b>	<b>\$ 70,490,465</b>	<b>1293.83</b>	<b>\$ 75,013,504</b>

Appleton Area School District						
2016-2017 BUDGET PLANNING						
FUND 10 - GENERAL FUND GRANTS		Audited 2012-2013	Audited 2013-2014	Audited 2014-2015	Audited 2015-2016	Budget 2016-2017
Location						
901/902	Title I	994,564	1,071,548	1,238,130	1,458,898	1,453,665
904	Title I Stimulus	-	-	-	-	-
905/906	Bilingual Charter	152,930	49,140	-	-	-
906/907	Title V/VI	-	-	-	-	-
907/908	AODA - Huntley/Badger	4,540	-	-	1,900	-
911/912	Title II	324,782	332,696	312,362	456,633	411,223
913	Madison - Space Odyssey	1,785	1,000	-	1,500	-
914	Strategies/Project Aware	-	-	41,091	24,878	-
916/917	Title III	188,375	240,621	195,451	160,893	196,000
918	Evanstart/Ed Effectiveness	-	94,240	98,160	93,965	-
919/920	Foster-21st Century Grant	100,000	100,000	100,000	-	-
923/924	AODA - State	1,441	28,000	24,999	25,000	25,000
925/926	Flow-Through (CEIS)	484,818	422,832	485,180	467,465	512,075
934	School Climate Transformati	-	-	405,340	705,997	834,630
936/937	Education for Homeless	50,973	43,982	49,990	50,010	50,000
939	APM Dissemination	93,513	43,888	-	-	-
940/941	Col-21st Century Grant	99,440	117,242	50,000	50,000	50,000
942/943	21st Century-Multi School	560,183	506,893	300,000	300,000	300,000
944/945	Joh-21st Century Grant	50,000	100,000	99,969	99,208	100,000
948/949	Career Academy Charter	14,692	-	-	-	-
953	4K Grant	-	204,195	-	-	-
954/955	Title I Focus School-Lin	13,783	9,210	13,521	12,885	14,000
956/957	UPM Charter/CTE Incentive	52,224	-	-	17,463	30,000
958/959	Class Size Reduction/Title II	102,449	55,271	56,053	-	-
960/961	Project Pre-Action	16,083	13,869	16,354	16,370	16,566
962/963	Carl Perkins	109,032	109,479	113,828	105,428	107,345
965	Schools of Recognition	38,363	-	-	-	-
970	Violence/Bullying Prevention	-	-	-	1,707	-
974	Coordinated School Health	-	1,008	1,410	7,473	-
976/977	KA Dissemination	172,272	1,212	-	-	-
980	APPT Pilot Grant	-	-	10,019	22,831	-
981	Mentoring Grant	-	-	-	-	-
982/983	Supporting School Success	-	-	-	5,389	-
987/988	Appleton Tech Academy	-	89,998	223,564	36,439	-
990/991	Title I Reservation	1,088,642	743,149	886,519	729,700	787,263
990	Alternative Ed - GED Opt 2	-	-	-	-	-
992	UW Madison Nat'l Science	-	46	1,484	514	-
994/995	Title I Detention Center	13,606	5,664	294	6,193	8,400
998	Education Jobs Fund	-	-	-	-	-
	Other Miscellaneous Grants	1,435	-	-	-	-
<b>TOTAL FUND 10 GRANTS</b>		<b>\$ 4,729,927</b>	<b>\$ 4,385,182</b>	<b>\$ 4,723,717</b>	<b>\$ 4,858,736</b>	<b>\$ 4,896,167</b>



# APPLETON AREA SCHOOL DISTRICT

2016 - 2017

## Fund 27 Special Education Fund

**PURPOSE:** The purpose of the Special Education Fund (Fund 27) is to account for special education and related services funded in whole or in part through state and/or federal aid. No fund balance or deficit may exist in this fund.

Fund 27 main sources of revenue include: the interfund transfer from Fund 10, handicapped aid and federal sources/grants.

Handicapped aid is calculated as a percentage of the cost of salaries and benefits of special education staff. The current reimbursement rate is approximately 26.15%.

The number of students who qualify for special education continues to increase. This increase in eligible students and their severity drive programming and staff costs. Fund 27 continues to increase at a higher rate than does the general education budget.

The information contained in the Special Education Fiscal Report is annually audited. Yearly reports are submitted to the Department of Public Instruction for review and monitoring relative to compliance with all state and federal regulations.

Appleton Area School District						
2016-2017 BUDGET PLANNING						
<b>FUND 27</b>						
<b>E.E.N REVENUE &amp; EXPENDITURES</b>		<b>Audited</b>	<b>Audited</b>	<b>Audited</b>	<b>Audited</b>	<b>Budget</b>
		<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>
<b>REVENUES</b>						
<b>Source</b>						
100	Interfund	17,485,270	18,273,323	19,179,130	19,817,049	22,684,325
291	Gifts	12,560	8,604	-	-	-
316	Transit of State Aid	-	937	1,925	-	-
340	Enrollment Tuition	22,600	68,003	71,581	73,231	-
500	Federal Aid	21,513	15,292	15,996	11,553	13,000
611	Handicapped Aid	6,137,499	6,604,980	6,577,899	6,701,621	6,908,871
625	High Cost State Aid	51,992	88,422	79,277	37,889	45,000
640	Tuition from State	-	-	-	-	-
700	Revenue from Federal Sources	1,839,295	939,957	718,205	972,143	725,000
900	Other Revenue	-	-	-	12,296	-
900	Federal Grants	2,705,647	2,555,971	2,663,446	2,541,299	2,648,633
<b>TOTAL REVENUES</b>		<b>\$ 28,276,376</b>	<b>\$ 28,555,488</b>	<b>\$ 29,307,460</b>	<b>\$ 30,167,080</b>	<b>\$ 33,024,829</b>
<b>EXPENDITURES</b>						
<b>Object SALARIES</b>						
100	Total EEN Salaries (per detail)	16,190,542	16,695,051	17,111,941	17,754,917	19,749,972
100	Total Grant Salaries	1,497,441	1,498,404	1,562,820	1,486,492	1,589,180
<b>TOTAL SALARIES</b>		<b>\$ 17,687,983</b>	<b>\$ 18,193,455</b>	<b>\$ 18,674,762</b>	<b>\$ 19,241,409</b>	<b>\$ 21,339,152</b>
<b>BENEFITS</b>						
211	EE Retirement	-	-	-	-	-
212	ER Retirement	1,003,533	1,108,157	1,137,969	1,139,835	1,372,676
220	FICA	1,214,317	1,255,291	1,288,467	1,330,328	1,528,065
230	Life Insurance	55,726	57,458	54,280	54,934	79,255
240	Health Ins	4,119,621	3,497,666	3,561,355	3,590,288	4,081,556
243	Dental Ins	499,730	473,811	523,782	567,715	631,732
249	HRA	-	89,373	234,009	282,712	502,268
251	Disability Ins	44,373	56,045	43,542	46,222	80,733
259	LT Care Ins	380,268	444,492	503,675	591,231	106,659
290	Alternative Benefit	358,943	337,041	354,004	229,693	97,349
200	Total Grant Benefits	704,073	637,089	685,786	632,279	688,645
<b>TOTAL BENEFITS</b>		<b>\$ 8,380,584</b>	<b>\$ 7,956,423</b>	<b>\$ 8,386,869</b>	<b>\$ 8,465,237</b>	<b>\$ 9,168,938</b>
<b>PURCHASED SVC</b>						
310	Personal Services	69,423	127,002	106,682	138,459	125,975
320	Property Services	8,011	9,690	7,315	6,747	6,325
341	Pupil Travel	1,317,028	1,519,288	1,406,617	1,544,461	1,716,825
342	Employee Travel	42,745	45,354	47,750	49,126	44,610
350	Communication	7,824	13,491	6,626	7,161	6,650
370	Tuition	32,844	50,141	39,163	25,372	45,000
380	Inter Gov't Transfers	117,713	116,082	135,549	157,469	78,935
300	Grants Only	407,923	393,240	281,648	314,548	264,863
<b>TOTAL PURCHASED SVC</b>		<b>\$ 2,003,511</b>	<b>\$ 2,274,289</b>	<b>\$ 2,031,349</b>	<b>\$ 2,243,344</b>	<b>\$ 2,289,183</b>
<b>NON-CAPITAL OBJECTS</b>						
410	Supplies/Materials	69,265	70,875	63,566	71,942	96,918
435	Software	978	-	-	-	-
440	Equipment	14,800	17,188	8,069	13,508	16,143
470	Textbooks	-	-	-	-	-
490	Other Non-Capital	323	1,818	3,526	3,899	3,050
400	Grants Only	106,070	32,241	124,592	118,776	105,945
<b>TOTAL NON-CAPITAL OBJECTS</b>		<b>\$ 191,436</b>	<b>\$ 122,122</b>	<b>\$ 199,753</b>	<b>\$ 208,124</b>	<b>\$ 222,056</b>
<b>CAPITAL OBJECTS</b>						
510	Site Acquisition/Rental	9,331	4,700	4,726	6,891	3,600
537	Buildings/Rental	-	-	-	-	-
551	Equipment & Replacement	-	-	-	-	-
500	Grants Only	2,700	3,600	8,600	1,500	-
<b>TOTAL CAPITAL OBJECTS</b>		<b>\$ 12,031</b>	<b>\$ 8,300</b>	<b>\$ 13,326</b>	<b>\$ 8,391</b>	<b>\$ 3,600</b>
<b>DUES</b>						
900	Dues/Other	831	899	1,401	576	1,900
900	Grant Dues Only	-	-	-	-	-
<b>TOTAL DUES/OTHER</b>		<b>\$ 831</b>	<b>\$ 899</b>	<b>\$ 1,401</b>	<b>\$ 576</b>	<b>\$ 1,900</b>
<b>TOTAL EEN EXPENDITURES</b>		<b>25,558,169</b>	<b>25,990,914</b>	<b>26,644,014</b>	<b>27,613,485</b>	<b>30,376,196</b>
<b>TOTAL GRANT EXPENDITURES</b>		<b>2,718,207</b>	<b>2,564,574</b>	<b>2,663,446</b>	<b>2,553,595</b>	<b>2,648,633</b>
<b>TOTAL FUND 27 EXPENDITURES</b>		<b>\$ 28,276,376</b>	<b>\$ 28,555,488</b>	<b>\$ 29,307,460</b>	<b>\$ 30,167,080</b>	<b>\$ 33,024,829</b>

Appleton Area School District  
2016-2017 BUDGET PLANNING

FUND 27 - SPECIAL EDUCATION (EEN) SALARY		Audited	Audited	Budget	Audited	Budget	Audited	Budget			
Function	Program	FTE	2013-14	FTE	2014-15	FTE	2015-16	FTE	2015-16	FTE	2016-17
152000	Early Childhood	18.56	928,324	20.50	982,725	23.70	1,186,286	26.40	1,103,746	24.20	1,217,307
156110	Hearing Impaired	3.40	188,560	3.80	240,613	3.80	244,463	3.80	245,094	3.80	250,115
156210	Homebound	-	13,750	-	16,787	-	9,500	-	20,534	-	10,028
156600	Speech/Lang	38.40	2,199,304	35.57	2,296,425	36.90	2,329,859	38.20	2,292,070	39.30	2,494,538
156700	Visually Impaired	0.40	53,690	1.40	72,445	1.40	72,828	2.00	69,882	3.00	173,040
158000	Cross Cat	1.00	40,854	-	-	-	260,891	1.00	20,510	6.00	297,064
158153	EBD/Autism	58.50	2,596,816	60.50	2,837,702	64.40	3,284,062	59.21	2,810,244	59.71	2,993,174
158155	CD	24.40	1,342,252	24.20	1,263,284	25.30	1,403,015	25.90	1,378,122	25.90	1,424,324
158157	ID	49.50	2,812,633	49.50	2,865,490	49.60	2,847,458	52.35	2,886,422	55.05	3,142,144
158430	Special Physical Education	5.98	380,291	5.98	358,504	6.28	363,214	6.08	355,037	7.08	404,661
159100	Program Support	-	-	-	-	2.20	143,055	3.00	163,427	3.00	168,282
174000	School Age Parent	0.20	17,486	0.20	17,553	0.20	21,631	0.20	15,948	0.20	20,452
212000	Social Worker	9.65	679,040	9.65	679,778	15.52	858,599	18.60	691,506	17.72	907,422
213000	Guidance	3.10	178,415	2.67	157,505	2.75	168,159	14.67	174,997	14.70	243,532
214000	Health/Medical	5.10	334,017	6.00	292,290	6.00	297,829	8.40	295,222	7.90	378,154
215000	School Psychologist	9.60	644,148	8.40	657,840	7.60	537,030	8.80	513,491	9.80	528,330
218100	Occupational Therapy	7.70	424,402	8.20	475,862	8.40	484,893	8.00	471,492	8.00	477,650
218200	Physical Therapy	4.10	188,622	10.44	176,994	10.44	176,920	2.80	180,910	2.80	179,937
	Settlement/LOA/Other	-	-	-	-	-	-	-	-	-	-
110	Total Teachers	<b>239.59</b>	<b>13,022,604</b>	<b>247.01</b>	<b>13,391,798</b>	<b>264.49</b>	<b>14,689,692</b>	<b>279.41</b>	<b>13,688,654</b>	<b>288.16</b>	<b>15,310,152</b>
111	Administration	6.40	628,776	6.40	640,680	6.50	639,432	6.40	640,823	6.40	655,075
114	Paraprofessionals	114.73	2,038,989	127.31	2,108,089	132.04	2,474,572	130.22	2,302,130	144.72	2,727,530
114	Contracted Transportation	15.11	249,932	15.67	257,121	14.79	268,351	14.27	238,032	15.27	272,479
	Other/Subs/OT	-	754,750	-	714,254	-	669,486	1.00	885,277	1.00	784,736
<b>TOTAL SALARIES W/O GRANTS</b>		<b>375.83</b>	<b>\$ 16,695,051</b>	<b>396.39</b>	<b>\$ 17,111,941</b>	<b>417.82</b>	<b>\$ 18,741,533</b>	<b>431.30</b>	<b>\$ 17,754,917</b>	<b>455.55</b>	<b>\$ 19,749,972</b>
<b>GRANT SALARIES</b>											
110	Teachers	19.84	955,141	17.85	973,781	16.85	925,485	21.44	925,558	21.03	992,484
111	Administration	0.10	8,900	0.10	9,170	0.10	93,534	0.1	9,390	0.10	10,000
114	Paraprofessionals	19.30	333,367	18.30	354,933	18.30	362,509	19.3	360,787	19.30	380,102
	Other/Subs/OT	-	200,997	-	224,937	-	281,054	-	190,757	-	206,594
<b>TOTAL GRANT SALARIES</b>		<b>39.24</b>	<b>\$ 1,498,404</b>	<b>36.25</b>	<b>\$ 1,562,820</b>	<b>35.25</b>	<b>\$ 1,662,582</b>	<b>40.84</b>	<b>\$ 1,486,492</b>	<b>40.43</b>	<b>\$ 1,589,180</b>

# APPLETON AREA SCHOOL DISTRICT

2016 – 2017

## Fund 30 Debt Service Fund

Debt Service is a fund established to account for principal and interest payments on long-term indebtedness. All money in this fund is kept in an investment account separate and distinct from all other money as required by State Statute 67.11 which requires strict separation.

The major revenue source of the payment of Debt Service is the local property tax and any interest earned on the investment of those funds. State Statute requires that this obligation be met before any other and stipulates that the total amount required to meet this obligation be set aside from the first tax money received each year with all subsequent payments being drawn from this fund.

### **Fund 38 – Non-Referendum Debt**

**Purpose:** Fund 38 is used to repay prior debts borrowed without authority of an approved referendum. Repayment of principal and interest is made within the revenue cap. A fund balance may exist in this fund.

### **Fund 39 – Referendum Approved Debt**

**Purpose:** The purpose of Fund 39 is used to repay prior debts borrowed with authority of an approved referendum. Repayment of principal and interest is made outside of the revenue cap. A fund balance may exist in this fund.

Appleton Area School District					
2016-2017 BUDGET PLANNING					
<b>DEBT SERVICE FUND (FUND 39/38)</b>	<b>Audited 2012-2013</b>	<b>Audited 2013-2014</b>	<b>Audited 2014-2015</b>	<b>Audited 2015-2016</b>	<b>Budget 2016-2017</b>
<b>BEGINNING FUND BALANCE</b>	3,816,399	3,604,357	3,526,368	3,758,484	3,750,853
Increase (decrease)	(212,042)	(77,989)	259,480	(7,632)	(21,951)
Refinancing	-	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 3,604,357</b>	<b>\$ 3,526,368</b>	<b>\$ 3,785,848</b>	<b>\$ 3,750,853</b>	<b>\$ 3,728,902</b>
<b>COMBINED REVENUE</b>					
Property Tax Rev Fd 39	2,439,903	2,463,120	3,338,981	3,333,135	3,335,385
Property Tax Rev Fd 38	2,618,221	2,606,481	2,610,970	1,408,577	1,408,455
Transfer from Fd 10	-	-	3,614	18,414	7,000
Transfer from Fd 49 for Land Contract	-	-	-	-	-
Interest & Other Prem Adj (Fund 38)	6,077,746	106	85	63	-
Interest & Other Prem Adj (Fund 39)	7,197,701	6,984,819	2,925	4,950	-
OSCB/Bond Refund Payment (Fund 38)	99,000	91,130	91,823	92,021	92,000
<b>TOTAL REVENUES</b>	<b>\$ 18,432,571</b>	<b>\$ 12,145,656</b>	<b>\$ 6,048,397</b>	<b>\$ 4,857,159</b>	<b>\$ 4,842,840</b>
<b>REFERENDUM DEBT FUND 39 EXPENDITURES</b>					
	<b>Audited 2012-2013</b>	<b>Audited 2013-2014</b>	<b>Audited 2014-2015</b>	<b>Audited 2015-2016</b>	<b>Budget 2016-2017</b>
1/15/04 Ref Bond \$11.425M					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
4/1/05 Ref Bond \$8.610M					
Principal	605,000	640,000	665,000	-	-
Refinanced	-	2,195,000	-	-	-
Interest	181,479	154,254	77,689	-	-
7/1/05 GO Ref Bond \$16.860M					
Principal	755,000	805,000	795,000	-	-
Refinanced	6,405,000	4,540,000	-	-	-
Interest	482,288	301,319	150,409	-	-
3/3/08 GO Ref Bond \$4.265M					
Principal	300,000	310,000	325,000	340,000	340,000
Interest	69,394	60,994	50,531	39,563	39,563
7/16/12 GO Ref Bond \$7.135M					
Principal	65,000	85,000	90,000	90,000	90,000
Interest	92,788	147,160	145,460	143,660	143,660
6/02/14 GO Ref Bond \$4.075M					
Principal	-	-	-	-	-
Interest	-	-	104,798	140,250	140,250
6/2/14 GO Ref Bond \$25.0M					
Principal	-	-	-	-	-
Interest	-	-	620,017	829,763	829,763
6/2/14 GO Ref Bond \$2.255M					
Principal	-	-	-	1,745,000	1,745,000
Interest	-	-	17,803	23,825	23,825
<b>TOTAL PRINCIPAL</b>	<b>1,725,000</b>	<b>1,840,000</b>	<b>1,875,000</b>	<b>2,175,000</b>	<b>2,175,000</b>
<b>TOTAL INTEREST</b>	<b>825,948</b>	<b>663,726</b>	<b>1,166,708</b>	<b>1,177,061</b>	<b>1,177,061</b>
<b>TOTAL FEES/REFINANCING</b>	<b>7,192,522</b>	<b>6,976,166</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND 39 REF DEBT EXPENDITURE</b>	<b>\$ 9,743,470</b>	<b>\$ 9,479,892</b>	<b>\$ 3,041,708</b>	<b>\$ 3,352,061</b>	<b>\$ 3,352,061</b>

<b>NON-REFERENDUM DEBT FUND 38 EXPENDITURES</b>	<b>Audited 2012-2013</b>	<b>Audited 2013-2014</b>	<b>Audited 2014-2015</b>	<b>Audited 2015-2016</b>	<b>Budget 2016-2017</b>
10/15/03 Ref Bonds \$10.650M					
Principal	715,000	775,000	845,000	-	-
Refinanced	5,330,000	-	-	-	-
Interest	262,136	82,655	43,518	-	-
6/15/04 GO Prom Notes \$1.370M					
Principal	155,000	165,000	-	-	-
Interest	14,085	7,343	-	-	-
10/01/07 GO Prom Note \$1.000M					
Principal	135,000	140,000	150,000	155,000	155,000
Interest	30,600	25,200	19,600	13,600	13,600
4/28/08 GO Prom Note \$2.000M					
Principal	235,000	245,000	255,000	260,000	260,000
Interest	56,413	48,775	40,200	31,275	31,275
4/28/08 GO Ref Bonds \$1.140M					
Principal	100,000	100,000	100,000	-	-
Interest	13,150	9,050	4,600	-	-
WHS Land Contracts					
Principal	-	-	-	-	-
Refinanced	-	-	-	-	-
Interest	-	-	-	-	-
8/30/10 QSCB GO Prom Note \$2.250M					
Principal	-	-	155,000	255,000	255,000
Interest	99,000	99,000	99,000	99,000	99,000
7/16/12 GO Prom Note \$2.750M					
Principal	-	-	-	-	-
Interest	36,547	58,475	58,475	58,475	58,475
7/16/12 GO Ref Bond \$6.040M					
Principal	920,000	915,000	915,000	590,000	590,000
Interest	52,972	73,255	61,818	50,380	50,380
<b>TOTAL PRINCIPAL</b>	<b>2,260,000</b>	<b>2,340,000</b>	<b>2,420,000</b>	<b>1,260,000</b>	<b>1,260,000</b>
<b>TOTAL INTEREST</b>	<b>564,903</b>	<b>403,753</b>	<b>327,210</b>	<b>252,730</b>	<b>252,730</b>
<b>TOTAL FEES/REFINANCING</b>	<b>6,076,241</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND 38 DEBT EXPENDITURE</b>	<b>\$ 8,901,144</b>	<b>\$ 2,743,753</b>	<b>\$ 2,747,210</b>	<b>\$ 1,512,730</b>	<b>\$ 1,512,730</b>
<b>TOTAL DEBT EXPENDITURE</b>	<b>\$ 18,644,613</b>	<b>\$ 12,223,644</b>	<b>\$ 5,788,918</b>	<b>\$ 4,864,791</b>	<b>\$ 4,864,791</b>

# APPLETON AREA SCHOOL DISTRICT

2016 – 2017

## Fund 40 Capital Projects Funds

Capital Projects is the fund to be used to account for the receipt and disbursement of financial resources involved in the acquisition of capital objects or construction of major capital facilities or maintenance projects. Capital projects financed through long-term borrowing or a sinking fund (Statute 120.10 (10)) must be accounted for in this fund.

### **Fund 41 – Capital Expansion**

**Purpose:** Fund 41 is financed as part of the tax levy. State statute restricts the use of this fund for capital expenditures related to buildings and sites, such as, acquiring and remodeling buildings and sites, and maintenance or repair expenditures that extend or enhance the service life of buildings and building components, sites and site components.

### **Fund 45 ARRA—Qualified School Construction Bond Projects Fund**

**Purpose:** Fund 45 is used for projects financed with Qualified School Construction Bond program funding as provided by the American Recovery and Reinvestment Act (ARRA). This fund is optional and is included in Fund 49 for DPI reporting purposes.

### **Fund 49 – Other Capital Projects**

**Purpose:** Fund 49 is used to report capital project fund activities not required to be reported in Funds 41 or 45. A fund balance may exist in this fund. The District is currently using this Fund for the \$25M community approved referendum. These expenses are specific to facility improvements and technology needs.

# Appleton Area School District

2016-2017 BUDGET PLANNING

## FUND 40 CAPITAL PROJECTS

FUND BALANCE	Audited 2012-2013	Audited 2013-2014	Audited 2014-2015	Audited 2015-2016	Budget 2016-2017
BEGINNING FUND BALANCE	\$ 779,028	\$ 476,306	\$ 24,190,953	\$ 4,605,217	\$ 5,912,978
Increase (decrease)	(302,722)	23,714,647	(19,585,736)	1,307,761	(3,378,149)
<b>ENDING FUND BALANCE</b>	<b>\$ 476,306</b>	<b>\$ 24,190,953</b>	<b>\$ 4,605,217</b>	<b>\$ 5,912,978</b>	<b>\$ 2,534,829</b>

## REVENUES

Source	Description					
	Transfers In	-	-	-		
211	Property Tax	310,000	360,000	2,460,000	2,460,000	2,460,000
280	Interest	94	153	12,703	13	-
290	Other	-	-	-		-
800	Long Term Notes/Land Cont	2,791,018	25,000,000	-		-
900	Other Cap	-	327,222	-		-
<b>TOTAL REVENUES</b>		<b>\$ 3,101,112</b>	<b>\$ 25,687,374</b>	<b>\$ 2,472,703</b>	<b>\$ 2,460,013</b>	<b>\$ 2,460,000</b>

## EXPENDITURES

Object	Description					
300	Fd 41 Purchased Services	519,860	403,207	2,000,004	1,122,301	2,460,000
400	Fd 41 Supplies	-	-	61,960	29,951	-
500	Fd 41 Capital Equipment	-	-	-	-	-
800	Fd 41 Transfer to Fund 10	-	-	-	-	-
<b>TOTAL FUND 41</b>		<b>\$ 519,860</b>	<b>\$ 403,207</b>	<b>\$ 2,061,963</b>	<b>\$ 1,152,252</b>	<b>\$ 2,460,000</b>
300	Fd 45 Purchased Services	54,728	-	-	-	-
400	Fd 45 Supplies	38,225	-	-	-	-
<b>TOTAL FUND 45</b>		<b>\$ 92,953</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
300	Fd 49 Purchased Services	-	834,534.97	13,549,802	-	3,358,649
411	Fd 49 Supplies	-	-	2,875,554	-	-
440	Fd 49 Other Non-Cap Tech	2,753,483	407,764	3,571,096	-	19,500
511	Fd 49 Site Acquisitions	-	-	-	-	-
551	Fd 49 Capital Equipment	-	-	-	-	-
600	Fd 49 Capital Lease Payment	-	327,221.70	-	-	-
673	Fd 49 Technology Equipment	-	-	-	-	-
900	Fd 49 Other	37,537.50	-	24.53	-	-
<b>TOTAL FUND 49</b>		<b>\$ 2,791,021</b>	<b>\$ 1,569,521</b>	<b>\$ 19,996,476</b>	<b>\$ -</b>	<b>\$ 3,378,149</b>
<b>TOTAL EXPENSES</b>		<b>\$ 3,403,834</b>	<b>\$ 1,972,727</b>	<b>\$ 22,058,440</b>	<b>\$ 1,152,252</b>	<b>\$ 5,838,149</b>



# APPLETON AREA SCHOOL DISTRICT

2016 - 2017

## Fund 50 Food Service Fund

The Appleton Area School district annually signs a contract with the Department of Public Instruction to participate in the National Child Nutrition Program and provide daily nutrition to our students. The School Nutrition Program receives state and federal reimbursement to aid in keeping meal prices at a reasonable level if the program remains in compliance with local, state and federal regulations.

Currently, the District contracts with Aramark to provide its nutrition programs.

**PURPOSE:** Fund 50 accounts for all revenues and expenditures related to Food Services. The District contracts with Aramark to provide students with healthy meal options. Fund 50 may have a fund balance.

# Appleton Area School District

## 2016-2017 BUDGET PLANNING

### FUND 50 FOOD SERVICE

FUND BALANCE		Audited 2012-2013	Audited 2013-2014	Audited 2014-2015	Audited 2015-2016	Budget 2016-2017
BEGINNING FUND BALANCE		999,505	1,134,815	953,613	282,624	1,279,970
Increase (decrease)		135,310	(181,202)	(168,224)	997,346	644,606
<b>NET FUND BALANCE</b>		<b>\$ 1,134,815</b>	<b>\$ 953,613</b>	<b>\$ 785,389</b>	<b>\$ 1,279,970</b>	<b>\$ 1,924,576</b>
<b>REVENUES</b>						
<i>Source</i>	<i>Description</i>					
100	Interfund Transfer from Fd 10	-	-	-		
200	Local Sales	2,144,182	2,082,152	1,974,707	1,983,635	1,998,967
600	State Reimbursements	114,715	95,774	98,298	97,231	98,604
700	Federal Reimbursement	3,430,170	3,588,946	3,636,195	3,639,457	3,847,985
900	Other	252,095	246,330	300,918	260,397	254,693
<b>TOTAL FUND 50 REVENUES</b>		<b>\$ 5,941,162</b>	<b>\$ 6,013,202</b>	<b>\$ 6,010,118</b>	<b>\$ 5,980,721</b>	<b>\$ 6,200,249</b>
<b>EXPENDITURES</b>						
<i>Object</i>	<i>Description</i>					
100	District Salary & Benefits	-	363,228	329,132	-	-
300	Purchased Svc	-	-	16,704	52,556	-
400	Supplies/Non Cap Equip	-	-	16,068	67,404	-
500	Capital Ojects	-	-	235,597	19,174	-
<b>TOTAL DISTRICT FD 50 EXP</b>		<b>-</b>	<b>\$ 363,228</b>	<b>\$ 597,500</b>	<b>\$ 139,134</b>	<b>\$ -</b>
<b>PURCHASED SVC</b>						
310	Personal Services	2,402,459	2,425,306	2,283,526	2,037,754	2,353,988
320	Property Services	30,289	26,895	20,891	18,098	16,500
330	Utilities	-	-	-	-	-
340	Fuel	5,308	11,476	10,526	8,159	11,000
350	Communication	10,859	3,268	15,609	5,718	7,000
387	Commodity Charges	12,921	6,422	6,632	6,039	6,900
<b>TOTAL PURCHASED SVC</b>		<b>\$ 2,461,836</b>	<b>\$ 2,473,368</b>	<b>\$ 2,337,184</b>	<b>\$ 2,075,769</b>	<b>\$ 2,395,388</b>
<b>NON CAPITAL OBJECTS</b>						
410	Supplies/Materials	106,872	717,616	523,497	506,618	547,208
415	Food	3,190,435	2,532,121	2,664,033	2,247,099	2,610,047
440	Equipment	9,477	52,255	1,660	14,755	3,000
<b>TOTAL NON CAP OBJECTS</b>		<b>\$ 3,306,783</b>	<b>\$ 3,301,992</b>	<b>\$ 3,189,191</b>	<b>\$ 2,768,472</b>	<b>\$ 3,160,255</b>
<b>CAPITAL OBJECTS</b>						
551	Equipment & Replacement	-	-	-	-	-
<b>TOTAL CAPITAL OBJECTS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DUES</b>						
900	Dues/Other	37,232	55,817	54,467	36,258	40,000
<b>TOTAL DUES/OTHER</b>		<b>\$ 37,232</b>	<b>\$ 55,817</b>	<b>\$ 54,467</b>	<b>\$ 36,258</b>	<b>\$ 40,000</b>
<b>TOTAL FUND 50 EXPENDITURES</b>		<b>\$ 5,805,852</b>	<b>\$ 6,194,404</b>	<b>\$ 6,178,342</b>	<b>\$ 4,983,375</b>	<b>\$ 5,555,643</b>

# APPLETON AREA SCHOOL DISTRICT

## 2016 - 2017

### Fund 80 Community Service Fund

S.120.13 and 120.61, Wisconsin Statutes allow a school board to permit use of the district's property for civic purposes. Should the board elect to provide services which have the primary function of serving the community and which are not classified as instructional or supporting services for school education programs, Community Services, Fund 80 must be used.

**PURPOSE:** Fund 80 is used to account for activities such as adult education, community recreation programs such as swimming pool operation and projects, School Police Liaison Officers, the Even Start Program, Birth-to-Five Program and other programs which are not elementary and secondary educational programs but have the primary function of serving the community. Expenditures for these activities, including cost allocations for salaries, benefits, travel, purchased services, etc. are to be included in this Fund to the extent feasible. The District adopts a separate tax levy for this Fund.

**Revenues.** The largest source of revenue in Fund 80 is property taxes. The levy in this Fund is outside the Revenue Limit calculation. The next largest source of funds is generated by program fees.

**Expenditures.** The categories of expenses for Fund 80 are the same as found in the general operating budget.

The AASD does utilize Fund 80 or the Community Service Fund. State Statute 120.13 is followed when assigning expenditures to this Fund. Last school year (2015-16) the Fund 80 property tax levy totaled \$1,467,000 or \$0.21 cents of the local levy. While this represents a small percentage of a \$190 million dollar budget the Fund 80 Community Service Fund does provide essential support for community programs and services.

Major funding areas include:

- The district has 29 school sites sub-divided into three high school clusters. These facilities are available for community use outside of the school day and year. A secretarial position is in place at each high school (East, West, and North) with the primary responsibility of scheduling the use of these facilities and establishing and monitoring usage contracts with requesting individuals and entities.
- All three of our high school swimming pools are utilized for school programs, but are heavily utilized by the community during the evenings, weekends, and over the summer.
- All of our facilities are available for use before and after the school day, weekends, and over the summer. The district budgets for projects on district facilities such as gyms, auditoriums, and playing fields.

- The AASD has established a High Ropes Course on the campus of Wilson Middle School. This course is utilized as a part of the regular school curriculum. During non-school hours the course is available for community usage.
- The District collaborates with Fox Valley Technical College, Head Start, and the Appleton Public Library for the Appleton Even Start Family Literacy Program. This program is open to all families in the AASD and provides adult basic education support, support for Adult English Language Learners, and support for adults to obtain their GED or HSED. While adults are taking course work their children receive quality infant, toddler, or preschool care.
- The District is a leading partner in the community Birth to 5 Outreach Program. Through this program the district supports a Birth to 5 Coordinator and five Site Resource Coordinators. The district contracts with the Family Resource Center for these six positions. These positions support parents of non-school age children in the areas of parenting, child development, and connecting these young families to available community resources. The program is again open to all families in our community.
- The Appleton Area School District works with the Appleton Police Department to provide police school liaison services to all public and private schools in the community. These positions allow for all students, family, and community members to be supported by the community policing philosophy. The AASD shares the cost of these positions with the APD and the Town of Grand Chute.
- The AASD contracts with the YMCA and the Boys and Girls Club of the Fox Cities to provide before and after school care services to any elementary and middle school student residing in the AASD through the 21st Century Learning Center Program. This program provides academic support, nutrition, family support, and activities during non-school hours during the school year and over the summer.
- The AASD contracts with Catalpa Health to provide mental health and ATODA programming for parents and students across the community. "Party at the PAC," highlighting the consequences of drinking and driving, is one example of student programming available to all students across the community and beyond. Related professional development opportunities for educators are also made available through this contract. Professional development opportunities include: Student Assistance Programs (SAP), Depending on Teachers and Staff (DOTS), and Question Persuade Refer (QPR).
- The AASD contracts with the Boys and Girls Club of the Fox Cities for services provided through the Truancy Reduction and Assessment Center (TRAC). TRAC provides services to students and families that are experiencing issues with regular school attendance. Common student issues that can manifest themselves in truancy include: complicated family issues, homelessness, domestic violence, and mental health concerns. TRAC services are available to all families and schools within AASD boundaries.

Appleton Area School District  
2016-2017 BUDGET PLANNING

COMMUNITY SERVICE (Fund 80)

FUND BALANCE		Audited 2012-2013	Audited 2013-2014	Audited 2014-2015	Audited 2015-2016	Budget 2016-2017
Beginning Balance		\$ 583,271	\$ 957,840	\$ 1,138,298	\$ 448,561	\$ 448,561
Increase (decrease)		374,569	180,458	(620,084)	121,572	0
<b>NET FUND BALANCE</b>		<b>\$ 957,840</b>	<b>\$ 1,138,298</b>	<b>\$ 518,214</b>	<b>\$ 570,133</b>	<b>\$ 448,561</b>
<b>REVENUES</b>						
Property Tax		1,467,000	1,467,000	1,467,000	1,467,000	1,650,500
Rentals and Service Fees		187,242	154,341	24,124	22,162	-
Other Rev		-	-	-	-	-
Child Learning Center Tuition/Fees		-	-	-	-	-
<b>TOTAL FUND 80 REVENUES</b>		<b>\$ 1,654,242</b>	<b>\$ 1,621,341</b>	<b>\$ 1,491,124</b>	<b>\$ 1,489,162</b>	<b>\$ 1,650,500</b>
<b>EXPENSES</b>						
<i>Location</i>	<i>Description</i>					
	Sites	112,263	53,698	16,436	8,500	17,157
405	Nienhaus	10,139	5,571	2,998	4,287	5,000
550	Pools	209,299	128,794	72,090	51,690	80,500
810	Birth-to-Five		14,326	124,904	123,144	145,301
818	Evenstart	68,920	1,806		89,060	136,166
<b>TOTAL SITE EXPENSES</b>		<b>\$ 400,622</b>	<b>\$ 204,195</b>	<b>\$ 216,428</b>	<b>\$ 276,681</b>	<b>\$ 384,124</b>
<b>880 COMMUNITY SERVICES-FUND 80</b>						
<i>Object</i>	<i>Description</i>					
100	Salaries	146,884	124,987	42,805	52,726	44,280
200	Benefits	79,849	69,222	24,134	20,919	19,346
300	Police Liaison	199,149	342,045	484,281	346,999	350,000
300	Truancy Intervention	70,576	72,693	73,783	76,365	80,200
300	Birth to Five-Coordinator & SRC	65,455	65,376	-	-	-
300	Purchased Services	146,485	49,945	43,622	34,872	73,550
400	Supplies/Materials	26,819	9,905	1,482	12,628	15,000
550	Capital Objects	-	144,043	-	-	-
900	Dues/Other	-	-	777,563	-	-
<b>TOTAL OTHER COM SERV</b>		<b>\$ 735,217</b>	<b>\$ 878,216</b>	<b>\$ 1,447,670</b>	<b>\$ 544,509</b>	<b>\$ 582,376</b>
<b>807 21<sup>st</sup> CENTURY COMM LEARNING</b>						
		143,834	358,472	447,109	546,400	684,000
<b>TOTAL 21<sup>st</sup> CENTURY</b>		<b>\$ 143,834</b>	<b>\$ 358,472</b>	<b>\$ 447,109</b>	<b>\$ 546,400</b>	<b>\$ 684,000</b>
<b>TOTAL FUND 80 EXPENDITURES</b>		<b>\$ 1,279,673</b>	<b>\$ 1,440,883</b>	<b>\$ 2,111,208</b>	<b>\$ 1,367,590</b>	<b>\$ 1,650,500</b>

**APPLETON AREA SCHOOL DISTRICT**  
2016 - 2017  
**Budget Adoption Format**

<b>BUDGET ADOPTION 2016-17</b>			
<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2014-15</b>	<b>Unaudited 2015-16</b>	<b>Budget 2016-17</b>
Beginning Fund Balance (Account 930 000)	17,886,330.28	18,914,285.40	23,593,911.18
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	13,042,412.12	21,907,353.09	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	5,871,873.28	1,648,528.29	0.00
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>18,914,285.40</b>	<b>23,593,911.18</b>	<b>21,587,911.18</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	0.00	0.00	0.00
<b>Local Sources</b>			
210 Taxes	56,324,645.73	59,570,491.00	55,159,995.00
240 Payments for Services	17,017.86	16,370.04	
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	142,919.51	122,305.21	132,000.00
280 Interest on Investments	11,103.52	15,225.92	13,000.00
290 Other Revenue, Local Sources	1,001,858.55	1,566,913.91	966,500.00
<b>Subtotal Local Sources</b>	<b>57,497,545.17</b>	<b>61,291,306.08</b>	<b>56,271,495.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	9,358,878.44	9,540,679.70	9,503,500.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	294,156.90	386,562.75	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>9,653,035.34</b>	<b>9,927,242.45</b>	<b>9,503,500.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	3,319,251.71	3,370,514.29	4,849,060.00
620 State Aid -- General	82,155,170.00	84,119,335.00	89,063,718.00
630 DPI Special Project Grants	992,737.37	155,643.46	0.00
640 Payments for Services	26,632.00	33,883.00	30,000.00
650 Student Achievement Guarantee in Education (SAGE Grant)	1,432,082.48	1,511,486.14	1,450,000.00
660 Other State Revenue Through Local Units	0.00	0.00	0.00
690 Other Revenue	500,900.67	578,917.89	544,603.00
<b>Subtotal State Sources</b>	<b>88,426,774.23</b>	<b>89,769,779.78</b>	<b>95,937,381.00</b>

<b>Federal Sources</b>			
710 <b>Federal Aid - Categorical</b>	113,827.92	105,427.84	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	1,872,568.42	1,634,270.56	1,756,643.00
750 IASA Grants	2,148,482.90	2,230,505.88	2,263,328.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	674,906.65	664,849.53	600,000.00
790 Other Federal Revenue - Direct	446,431.24	732,375.03	876,196.00
<b>Subtotal Federal Sources</b>	<b>5,256,217.13</b>	<b>5,367,428.84</b>	<b>5,496,167.00</b>
<b>Other Financing Sources</b>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	160,592.44	7,388.75	157,000.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>160,592.44</b>	<b>7,388.75</b>	<b>157,000.00</b>
<b>Other Revenues</b>			
960 Adjustments	190,662.23	94,245.15	100,000.00
970 Refund of Disbursement	71,882.61	6,527.11	30,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	158,730.79	217,957.14	325,000.00
<b>Subtotal Other Revenues</b>	<b>421,275.63</b>	<b>318,729.40</b>	<b>455,000.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>161,415,439.94</b>	<b>166,681,875.30</b>	<b>167,820,543.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	35,725,666.11	35,029,174.76	36,637,839.00
120 000 Regular Curriculum	31,622,434.82	30,532,368.88	32,108,061.00
130 000 Vocational Curriculum	3,635,447.48	3,295,754.60	3,660,655.00
140 000 Physical Curriculum	3,237,934.45	3,250,704.86	3,290,641.00
160 000 Co-Curricular Activities	2,146,904.03	2,140,517.56	2,358,395.00
170 000 Other Special Needs	5,577,571.34	5,806,646.26	6,445,078.00
<b>Subtotal Instruction</b>	<b>81,945,958.23</b>	<b>80,055,166.92</b>	<b>84,500,669.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	4,721,198.54	4,751,853.56	5,753,005.00
220 000 Instructional Staff Services	7,817,865.16	8,078,175.73	7,477,946.00
230 000 General Administration	1,175,822.37	1,103,822.41	1,328,895.00
240 000 School Building Administration	8,613,087.99	8,611,947.70	8,704,488.00
250 000 Business Administration	21,425,147.14	22,343,046.64	18,941,227.00
260 000 Central Services	5,410,496.71	4,952,737.97	8,783,119.00
270 000 Insurance & Judgments	993,431.56	1,061,836.61	1,240,000.00
280 000 Debt Services	1,127,071.59	1,132,042.59	51,500.00
290 000 Other Support Services	3,915,053.98	4,229,786.83	4,512,619.00
<b>Subtotal Support Sources</b>	<b>55,199,175.04</b>	<b>56,265,250.04</b>	<b>56,792,799.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	19,182,743.71	19,835,462.71	22,898,575.00
430 000 Instructional Service Payments	4,019,971.96	5,739,458.39	5,532,600.00
490 000 Other Non-Program Transactions	39,635.88	106,911.46	101,900.00
<b>Subtotal Non-Program Transactions</b>	<b>23,242,351.55</b>	<b>25,681,832.56</b>	<b>28,533,075.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>160,387,484.82</b>	<b>162,002,249.52</b>	<b>169,826,543.00</b>



<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>			
900 000 Beginning Fund Balance	491,078.73	940,917.73	823,407.18
<b>900 000 Ending Fund Balance</b>	<b>940,917.73</b>	<b>823,407.18</b>	<b>823,407.18</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>920,951.81</b>	<b>0.00</b>	<b>0.00</b>
100 000 Instruction	123,680.91	82,488.39	0.00
200 000 Support Services	347,431.90	35,022.16	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDTURES &amp; OTHER FINANCING USES</b>	<b>471,112.81</b>	<b>117,510.55</b>	<b>0.00</b>
<b>SPECIAL EDUCATION FUND (FUND 27)</b>			
	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	19,179,130.21	19,817,048.71	22,891,575.90
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	13,618.32	12,295.61	0.00
<b>Subtotal Local Sources</b>	<b>13,618.32</b>	<b>12,295.61</b>	<b>0.00</b>
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	1,925.30	0.00	0.00
340 Payments for Services	71,581.46	73,230.51	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>73,506.76</b>	<b>73,230.51</b>	<b>0.00</b>
<i>Other School Districts Outside Wisconsin</i>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Intermediate Sources</i>			
510 Transit of Aids	15,995.65	11,552.87	13,000.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>15,995.65</b>	<b>11,552.87</b>	<b>13,000.00</b>
<i>State Sources</i>			
610 State Aid -- Categorical	6,577,899.00	6,701,621.00	6,701,621.00
620 State Aid -- General	79,277.00	37,889.00	45,000.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	0.00	0.00	0.00
<b>Subtotal State Sources</b>	<b>6,657,176.00</b>	<b>6,739,510.00</b>	<b>6,746,621.00</b>

<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>			
900 000 Beginning Fund Balance	3,526,368.14	3,785,847.91	3,778,253.23
<b>900 000 ENDING FUND BALANCES</b>	<b>3,785,847.91</b>	<b>3,778,253.23</b>	<b>3,742,901.58</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>6,048,397.26</b>	<b>4,857,195.32</b>	<b>4,842,840.35</b>
281 000 Long-Term Capital Debt	3,813,681.77	4,224,410.00	4,216,072.00
282 000 Refinancing	5,300.72	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	1,969,935.00	640,380.00	662,120.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>5,788,917.49</b>	<b>4,864,790.00</b>	<b>4,878,192.00</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>50,642,787.17</b>	<b>45,115,000.00</b>	<b>41,770,000.00</b>
<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>			
900 000 Beginning Fund Balance	24,190,952.91	4,605,216.77	5,914,876.77
<b>900 000 Ending Fund Balance</b>	<b>4,605,216.77</b>	<b>5,914,876.77</b>	<b>2,536,727.77</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,472,703.47</b>	<b>2,461,912.03</b>	<b>2,460,000.00</b>
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	22,058,439.61	1,152,252.03	5,838,149.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>22,058,439.61</b>	<b>1,152,252.03</b>	<b>5,838,149.00</b>
<b>FOOD SERVICE FUND (FUND 50)</b>			
900 000 Beginning Fund Balance	953,613.05	785,389.32	1,746,476.66
<b>900 000 ENDING FUND BALANCE</b>	<b>785,389.32</b>	<b>1,746,476.66</b>	<b>1,523,867.66</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>6,100,591.33</b>	<b>5,980,720.77</b>	<b>6,200,249.00</b>
200 000 Support Services	6,268,815.06	5,019,633.43	6,422,858.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>6,268,815.06</b>	<b>5,019,633.43</b>	<b>6,422,858.00</b>
<b>COMMUNITY SERVICE FUND (FUND 80)</b>			
900 000 Beginning Fund Balance	1,138,293.95	518,213.52	639,785.56
<b>900 000 ENDING FUND BALANCE</b>	<b>518,213.52</b>	<b>639,785.56</b>	<b>639,785.56</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,491,124.00</b>	<b>1,489,162.00</b>	<b>1,650,500.00</b>
200 000 Support Services	792,709.27	597,427.36	661,973.50
300 000 Community Services	540,931.76	770,162.60	988,526.50
400 000 Non-Program Transactions	777,563.40	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2,111,204.43</b>	<b>1,367,589.96</b>	<b>1,650,500.00</b>