

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 Menasha • Village of Little Chute



**2013-2014
PROPOSED BUDGET**

APPLETON AREA SCHOOL DISTRICT

2013 – 2014 Budget

Table of Contents

AASD Mission Statement.....	3
Board of Education and Leadership Team	3
Executive Summary.....	4
General Budget Information.....	6
District Enrollment History	7
Staff Profile	8
Fund Balance -- An Explanation.....	9
Budget Overview.....	10
Revenue Limit	11
Revenue Limit -- Per Pupil Changes	12
Revenue Limit – Energy Efficiency Exemption.....	13
Understanding the Tax Levy.....	14
Property Tax Rates	15
Rate History.....	16
Comprehensive Budget	17
Distribution of Revenues and Expenditures	18
Where the Money Comes From (Revenue Sources)	19
Where the Money Goes (Expenditures)	20
Budget Summary	21
Budget by Fund	22
Distribution of Revenue.....	23
Distribution of Expenditures	24
Fund 10 – General Fund	25
Fund 27 – Special Education	31
Fund 30 – Debt Service	34
Fund 40 – Capital Projects.....	36
Fund 50 – Food Service.....	38
Fund 80 – Community Service	40
Budget Adoption Format	43

APPLETON AREA SCHOOL DISTRICT

2013 – 2014 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	2014
John E. Mielke	Vice President	2015
Kay S. Eggert	Treasurer	2015
Julie T. Baker	Secretary	2016
Diane S. Barkmeier	Clerk	2014
Jim R. Bowman	Member	2016
John J. Gosling	Member	2014

Leadership Team

Lee Allinger	Superintendent
Don Hietpas	Chief Financial Officer
Kevin Steinhilber	Chief Academic Officer
Judy Baseman	Assistant Superintendent – School/Student Services
Val Dreier	Assistant Superintendent – School/Student Services
Ben Vogel	Assistant Superintendent – School/Student Services

APPLETON AREA SCHOOL DISTRICT

2013 – 2014

Executive Summary

To be successful in today's economy, we must be very mindful of how we allocate resources in order to maintain the District's core values. The Appleton Area School District General Fund revenue is more than \$4 million less than it was three years ago primarily because of reduced state aid. Despite reductions in aid revenue, the District has been able to add \$2.8 million to fund balance over the last three years.

Presented here is the 2013-2014 fiscal year budget for the Appleton Area School District. The total budget for all funds less interfund transfers is \$176,443,486. 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.

The District places a high priority on maintaining programs and staffing levels. In the 2013-2014 budget fund balance will be used for one-time expenditures. Examples of expenditures that will be paid from fund balance include the materials required for the continued English Language Arts and Mathematics curriculum adoption, implementation of Four-Year Old Kindergarten and renovations at Plamann School.

Budget/Program Highlights for 2013-2014

- The AASD has not reduced programming or staffing for 2013-2014, in fact staff levels are increasing to meet the needs of students with disabilities, provide instructional coaching support for curriculum and enrollment growth.
- Implementation of Appleton Community 4K with 23 community partner sites and four school sites.
- The District has partnered with Outagamie County to once again use Plamann School. Renovations were completed during the summer by the District's Facilities & Operations staff to prepare Plamann to be the new home of Appleton Public Montessori (APM).
- Appleton Public Montessori's programming has been expanded to include a Children's House for four and five year old students.
- Compensation increase for 2013-2014 will be nominal for all staff. Changes have been made to health insurance coverage.
- The District continues to explore options to reduce the cost of employee benefits with changes to the District's health insurance company, as well as, plan structure.
- Tax Levy (All Funds) → \$64,062,399 is up 1.23% or \$778,113.

APPLETON AREA SCHOOL DISTRICT
2013 – 2014
Executive Summary (Continued)

- The District continues to implement a new English Language Arts curriculum and has started implanting a new Mathematics curriculum.
- In 2013-2014 the per pupil Revenue Limit increases by \$75 from \$9,370.67 to \$9,445.67. In addition, a \$75 per pupil aid was established in 2013 Wisconsin Act 20. It is projected that \$1,730,000, will be received by the District.
- The Facilities and Operations Department will be completing a number of projects to improve the energy efficiency of District buildings by using the Revenue Limit Energy Exemption.

The 2009-11 biennial budget bill, created a revenue limit exemption that allows a school district to increase its revenue limit by the amount spent by the school district in that school year on energy efficiency measures, and renewable energy products, that result in the avoidance of, or reduction in, energy costs.

This year the District will pass a resolution to use the Energy Efficiency Exemption in the amount of \$600,000 to complete a variety of energy efficiency projects such as replacing a chiller, updating pneumatic controls to digital and boiler burner replacement. This exemption offsets the amount levied in Fund 41 for Capital Projects.

- The District is anticipating a reduction of less than 1.00% in Equalized Property Value.

APPLETON AREA SCHOOL DISTRICT
2013 - 2014
General Budget Information

APPLETON AREA SCHOOL DISTRICT

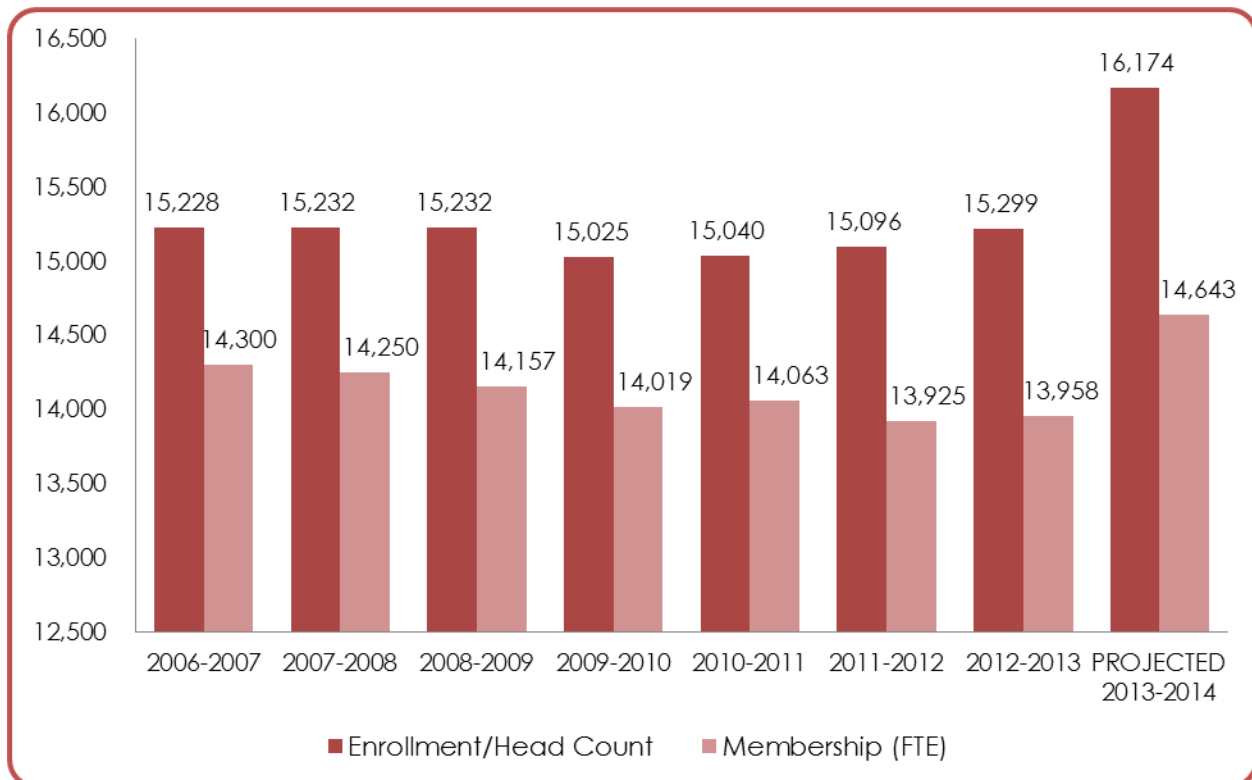
2013 – 2014

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

2013 – 2014

Staff Profile

The Appleton Area School District is people centered. The approximately 16,000 students are served and supported by about 1,600 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 five years.

	2008-09	2009-10	2010-11	2011-12	2012-13	Projected 2013-14	Change	% Change
Teachers	1095.00	1077.00	1071.00	1065.00	1098.21	1120.02	21.81	1.99%
Administrators	61.80	61.90	62.10	62.10	64.00	67.00	3.00	4.69%
Support Staff*	394.48	387.69	388.16	412.87	448.10	454.96	6.86	1.53%
TOTAL FTES	1551.28	1526.59	1521.26	1539.97	1610.31	1641.98	31.67	8.20%

* Note: Support Staff includes Paraprofessionals, Custodial/Maintenance, Administrative Support and Secretaries.

APPLETON AREA SCHOOL DISTRICT

2013 – 2014

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.

The school board should determine the amount of fund balance appropriate for the fiscal management of the district. Presently fund balance equals 10.17% 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
Projected June 2014	\$ 15,197,957.90

APPLETON AREA SCHOOL DISTRICT

2013 – 2014

Budget Overview

The 2013 - 2014 limited revenue is up 0.61% from \$133.2 million in 2012-2013 to \$135.4 million. The revenue limit calls for an estimated Property Tax Levy of \$64,062,399, up 1.23% from \$63,284,286. The Equalized Tax Rate would increase approximately 1.83% from \$9.32 per \$1,000 of equalized valuation to \$9.49 per \$1,000. This is largely due to a projected 0.66% decrease (\$40.3 million) in equalized property value and increased membership.

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.

	Proposed Levy	Property Value	Estimated Equalized Tax Rate (Mill Rate)
General Fund (10)	\$ 57,165,798	\$ 6,752,874,439	\$ 8.47
Debt Service Fund (38/39)	\$ 5,069,601	\$ 6,752,874,439	0.75
Capital Projects Fund (41)	\$ 360,000	\$ 6,752,874,439	0.05
Community Service Fund (80)	\$ 1,467,000	\$ 6,752,874,439	0.22
	\$ 64,062,399		\$ 9.49
Prior Year (12-13) Levy Data	\$ 63,284,286	\$ 6,793,167,459	\$ 9.32
\$ Increase	\$ 778,113		\$ 0.17
Total Levy Increase =	1.23%	Rate Increase =	1.83%

2013-2014 REVENUE LIMIT PROJECTION

(Total of General State Aid and Local Property Taxes Only)

as of 09.19.2013			
	2012-2013	2013-2014	Change
Revenue Per Member	\$ 9,364	\$ 9,446	\$ 82
Membership	14,128	14,307	179
Revenue Limit - No Exemptions	\$ 132,292,614	\$ 134,799,157	2,506,543
Referendum Exemption	\$ -	\$ -	-
Other Exemptions	\$ 924,169	\$ 672,000	(252,169)
Total Revenue Limit	\$ 133,216,783	\$ 135,471,157	\$ 2,254,374
Percent Change			0.61%
<i>General Aid</i>	\$ 73,343,964	\$ 75,174,401	\$ 1,830,437
Percent Change			2.50%
<i>Property Tax Revenue</i>	63,284,286	64,062,399	778,113
Percent Change			1.23%
<i>Computer Aid</i>	495,437	504,521	9,084
<i>Property Tax Distribution</i>			
General Fund	56,449,162	57,165,798	716,636
Rate	8.31	8.47	0.16
Non-Referendum Debt	2,618,221	2,606,481	(11,740)
Rate	0.39	0.39	0.00
Capital Projects	310,000	360,000	50,000
Rate	0.046	0.053	0.008
<i>Taxes Outside of the Revenue Limit</i>			
Referendum Debt	2,439,903	2,463,120	23,217
Rate	0.36	0.36	0.01
Community Service	1,467,000	1,467,000	-
Rate	0.22	0.22	0.00
Total Tax Rate	\$ 9.32	\$ 9.49	\$ 0.17
Percent Change			1.83%
Equalized Valuation	\$ 6,793,167,459	\$ 6,752,874,439	-0.59%
Total Revenue Limit Increase			\$ 2,254,374

Note: The District will receive an additional \$75 per pupil as a Revenue Limit increase; based on the three year membership average (14,307). This increase is outside of the revenue limit (\$75 * 14,307 = \$1,073,028.00).

In 2012-2013 the District received \$706,550 in a special categorical aid (\$50/member).

Total "new" revenue = \$2,620,849

APPLETON AREA SCHOOL DISTRICT

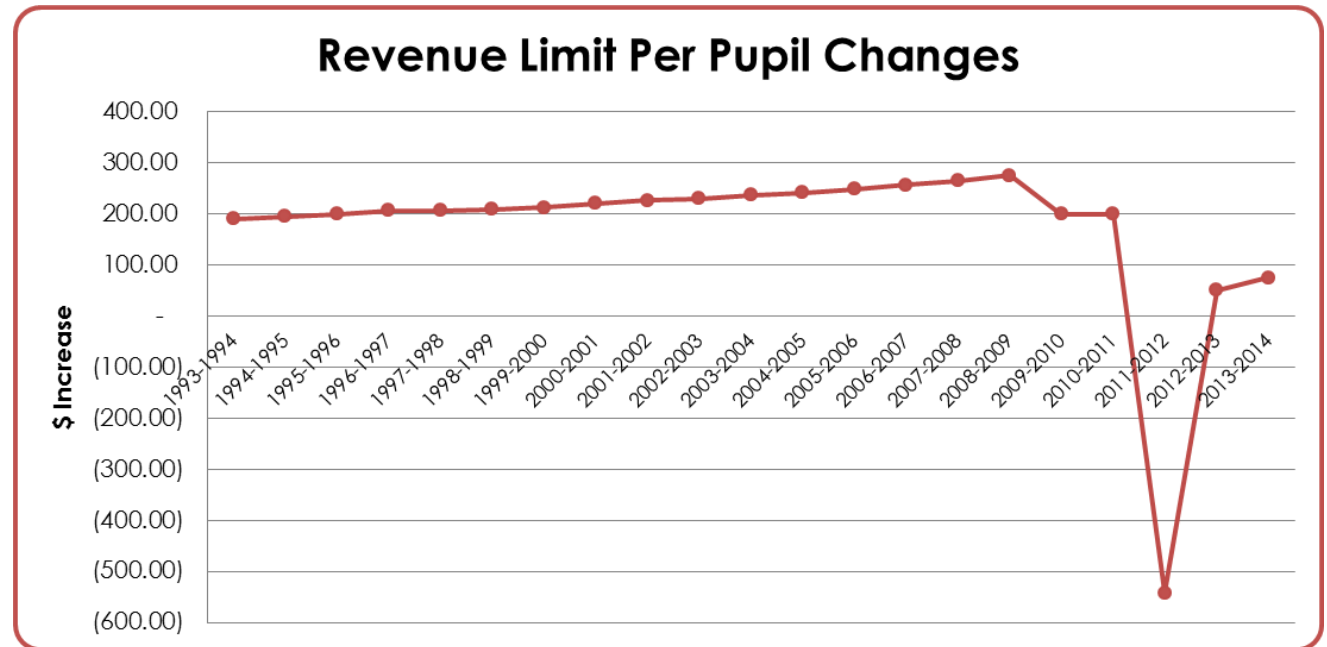
2013 – 2014

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%

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

2013 – 2014

Energy Efficiency Exemption Projects

As part of the 2012-2013 budget a \$650,000 Energy Efficiency Exemption was approved by the School Board to exceed the revenue limit on a non-recurring basis. The district spent \$661,146 on the new energy efficiency measures and renewable energy products outlined below.

Each project identified required performance indicators to measure the energy savings and/or energy cost avoidance in an amount equal to the exemption request and a timeline.

- 1. Einstein Middle School - Re-Lamping (Bulb and Ballast Replacement)**
 - Projected Cost: \$51,647.00
 - Performance Indicator: Kilowatt-hour savings, KW Demand savings
 - Timeline: July – October, 2012
 - Consultant: Wilinski Associates, Energy Control & Design
 - Projected Annual Cost Savings: \$14,177/year
 - Projected Payback Period: 3.64 Years

- 2. Berry Elementary School - HVAC Pneumatic Control Conversion to Digital Control**
 - Projected Cost: \$155,600.00
 - Performance Indicator: Kilowatt-hour savings, gas therms based on weather.
 - Timeline: October 2012 – February, 2013
 - Consultant: Wilinski Associates, Energy Control & Design
 - Projected Annual Cost Savings: \$7,566.00
 - Projected Payback Period: 20.5 years

- 3. Ferber Elementary School - HVAC Pneumatic Control Conversion to Digital Control**
 - Projected Cost: \$167,800.00
 - Performance Indicator: Kilowatt-hour savings, gas therms based on weather
 - Timeline: October 2012 – March, 2013
 - Consultant: Wilinski Associates, Energy Control & Design
 - Projected Annual Cost Savings: \$8,596.00
 - Projected Payback Period: 19.5 years

- 4. Horizons Elementary School - HVAC Pneumatic Control Conversion to Digital Control**
 - Projected Cost: \$163,800.00
 - Performance Indicator: Kilowatt-hour savings, gas therms based on weather.
 - Timeline: October 2012 – April 2013
 - Consultant: Wilinski Associates, Energy Control & Design
 - Projected Annual Cost Savings: \$5,880.00
 - Projected Payback Period: 27.9 years

- 5. Roosevelt Middle School - Variable Air Volume Conversion**
 - Projected Cost: \$111,153.00
 - Performance Indicator: Kilowatt-hour savings, gas therms based on weather.
 - Timeline: October 2012 – May 2013
 - Consultant: Wilinski Associates, Energy Control & Design
 - Projected Annual Cost Savings: \$5,388.00
 - Projected Payback Period: 20.6 years

APPLETON AREA SCHOOL DISTRICT

2013 – 2014

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 \$9.49 means an owner of a \$100,000 home would pay \$949 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 1st 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 0.59% decline 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 2012-2013. It also shows the tax rate per fund and 2012-2013 comparison. Page 15 shows a history of the total tax levy, equalized value and tax rate.

APPLETON AREA SCHOOL DISTRICT

2013 - 2014

Tax Levy, Equalized Value and Rate History

Levy Year	Levy Amount	% 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	\$ 64,062,399	1.23%	6,752,874,439	-0.59%	\$ 9.49	1.8%	TBA	TBA
* Revenue Limits Began								

APPLETON AREA SCHOOL DISTRICT
2013 - 2014
Comprehensive Budget Information

APPLETON AREA SCHOOL DISTRICT

2013 - 2014

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 91% of District expenditures, they are combined in the following illustrations.

Page 19 illustrates revenue sources, "Where the Money Comes From." While state aid is remaining relatively flat from 2012-13 to 2013-14; Property Taxes/Local Aid will increase slightly from 35.72% to 36.35%. The shift in equalization aid and property taxes/local aid is due to decrease in federal aid and other revenue sources. The District's Revenue Limit and Equalization Aid is projected to increase.

"Where the Money Goes" is illustrated on Page 20. Approximately 81.11% of the budget is allocated to salary and benefits. The state average approximates 79%. 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

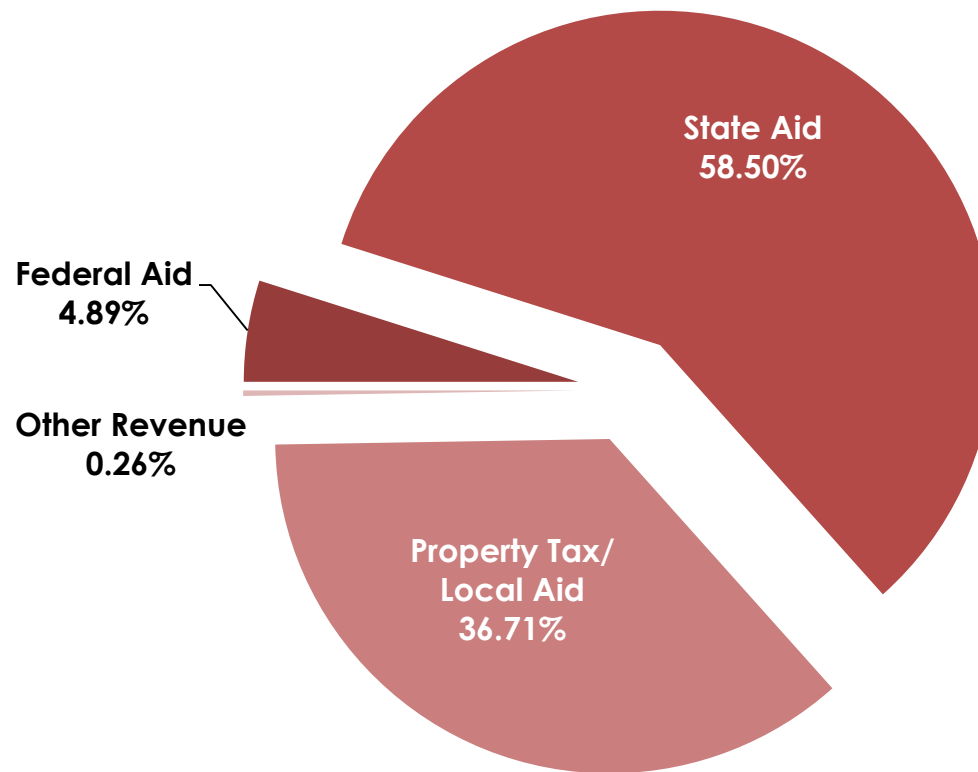
2013 - 2014

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).

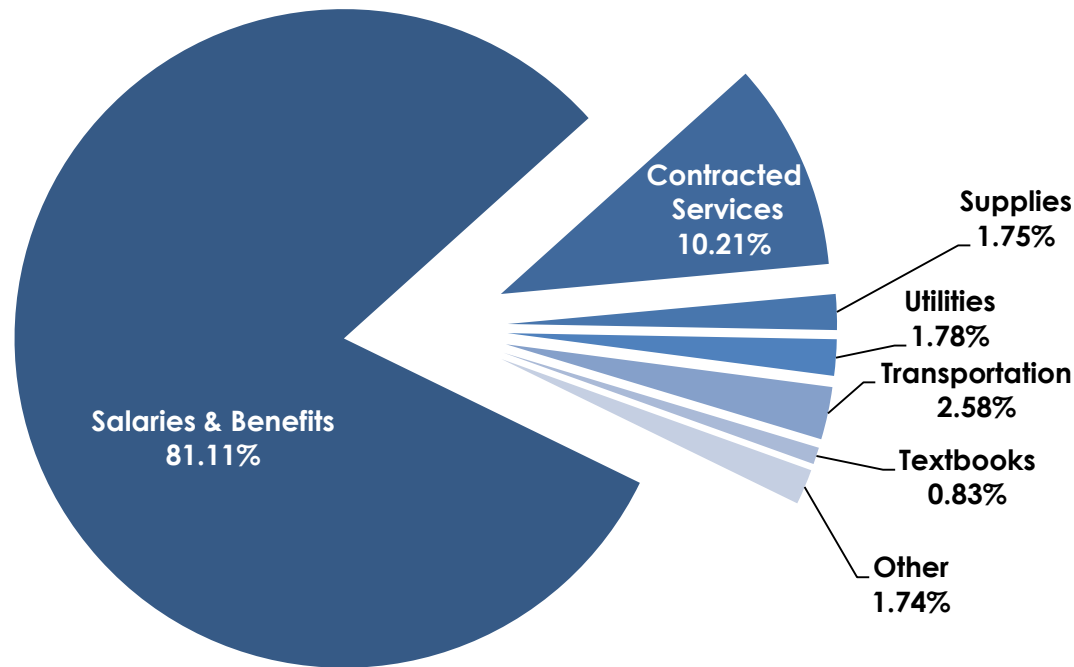
School districts must get voter approval to exceed the revenue limit.



APPLETON AREA SCHOOL DISTRICT

2013 - 2014

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



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

Salaries & Benefits:

Over 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.

APPLETON AREA SCHOOL DISTRICT

2013-2014 OVERALL BUDGET SUMMARY

as of 09.05.2013

FUND 10 REVENUE & EXPENDITURES	2012-2013	2013-2014	Increase/ Decrease	Percent
REVENUES				
Local	57,442,861	58,167,633	724,772	1.26%
Interdistrict	7,965,333	7,952,700	(12,633)	-0.16%
State	77,110,499	79,244,626	2,134,127	2.77%
Federal	-	2,000	2,000	100.00%
Other	505,814	421,700	(84,114)	-16.63%
TOTAL FUND 10 REVENUES (ALL)	\$ 143,024,508	\$ 145,788,659	\$ 2,764,151	1.93%
EXPENDITURES				
Salaries	68,109,254	68,922,527	813,273	1.19%
Benefits	32,592,023	33,393,211	801,188	2.46%
Purchased Services	18,404,639	21,002,267	2,597,628	14.11%
Non-Capital Objects	4,968,953	4,581,907	(387,046)	-7.79%
Capital Objects	348,606	424,927	76,321	21.89%
Debt Retirement	213,649	51,500	(162,149)	-75.90%
Insurance & Judgments	946,101	950,000	3,899	0.41%
Interfund Transfers	17,485,270	18,897,809	1,412,539	8.08%
Dues/Other	232,049	294,934	62,885	27.10%
TOTAL FUND 10 EXPENDITURES	\$ 143,300,543	\$ 148,519,082	\$ 5,218,539	3.64%
Fund 11 -- Grants	4,729,927	4,291,190	(438,737)	-9.28%
Fund 27 -- EEN	28,276,376	28,899,486	623,110	2.20%
Fund 38 -- Non-Referendum Debt	8,901,144	2,743,753	(6,157,391)	-69.18%
Fund 39 -- Referendum Debt	9,743,470	2,503,726	(7,239,743)	-74.30%
Fund 41 -- Capital Projects	3,403,834	384,965	(3,018,869)	-88.69%
Fund 45 -- QSCB Borrowing	92,953	-	(92,953)	-100.00%
Fund 49 -- Technology (Borrowing)	2,791,021	-	(2,791,021)	-100.00%
Fund 50 -- Food Service	5,805,852	6,326,850	520,998	8.97%
Fund 80 -- Community Service	1,279,673	1,672,242	392,569	30.68%
Interfund Transfers	(17,485,270)	(18,897,809)	(1,412,539)	8.08%
TOTAL OTHER FUND EXPENDITURES	\$ 47,538,978	\$ 27,924,403	\$(19,614,575)	-41.26%
TOTAL BUDGET SUMMARY	\$ 190,839,522	\$ 176,443,486	\$(14,396,036)	-7.54%

NOTE: Fund 38 & 39 expenditures are significantly different due to debt refunding in 2012-2013. The fees and revenue associated with the refunding were: Fund 38 -- \$6,076,241 and Fund 39 -- \$7,192,522.

APPLETON AREA SCHOOL DISTRICT
2013 - 2014
Budget by Fund

APPLETON AREA SCHOOL DISTRICT

2013 - 2014

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), Interdistrict 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 51.5% of its Fund 10 revenues from Equalization Aid. The remainder (48.5%) 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%

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 3rd 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, 21st Century Community Learning and others. Federal aids represent 4.89% of the total Fund 10 and 27 revenues.

APPLETON AREA SCHOOL DISTRICT

2013 - 2014

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

2013 - 2014

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

2013 - 2014

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 84% 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

2013-2014 BUDGET PLANNING

as of 09.23.2013

Fund 10 Fund Balance/Revenue Summary

FUND BALANCE	Audited 2009-2010	Audited 2010-2011	Audited 2011-2012	Audited 2012-2013	Budget 2013-2014
BEGINNING FUND BALANCE	10,390,679	15,088,929	16,444,357	18,212,523	17,936,488
Microsoft Rebate	299,969				
TIF District Dissolution	2,806,095				
Maintenance of Effort	883,992				
Miscellaneous (Utilities, etc.)	708,195				
Increase (Decrease)	4,698,250	1,355,428	1,768,166	(276,035)	(2,730,422)
ENDING FUND BALANCE	15,088,929	16,444,357	18,212,523	17,936,488	15,206,066

Revenue Summary

Source	Description					
141	Transfer from Fund 41	-	-	-	-	-
211	Property Tax	50,440,190	55,573,288	55,507,188	56,449,162	57,165,798
212	Prior Year Prop Tax	-	-	-	-	-
213	Mobile Home Tax	3,622	3,741	3,859	3,624	3,625
219	Other Local	2,867,790	-	-	-	-
240	Local Pmts for Services	14,293	19,884	-	12,290	-
260	Sale of Non-Cap Items	328	-	-	-	-
270	School Activities	232,217	214,798	116,614	141,557	132,510
280	Investment Income	42,499	16,531	13,343	11,788	12,000
291	Gifts to the District	275,243	312,910	1,257,236	265,831	265,000
29X	Misc School Fees/Sum School	630,253	614,858	586,678	558,611	588,700
299	Other Local	-	-	-	-	-
Total Local Revenue Sources		\$ 54,506,435	\$ 56,756,009	\$ 57,484,918	\$ 57,442,861	\$ 58,167,633
315	Transit of State Aids	-	-	-	-	-
340	Payment for Services	5,531,884	6,007,104	7,424,239	7,938,606	7,920,000
349	Payment from other Wi Dist	354,146	487,519	37,027	26,727	32,700
Total Interdistrict Payments		\$ 5,886,031	\$ 6,494,623	\$ 7,461,266	\$ 7,965,333	\$ 7,952,700
612	Transportation Aid	127,865	116,152	115,245	106,828	107,000
613	Library Aid	595,093	629,671	597,223	557,029	481,000
618	Bilingual Aid	368,122	371,446	311,468	296,496	296,500
621	Equalization Aid	80,227,719	81,704,165	73,548,584	73,343,963	75,174,401
629	Other-At Risk	79,060	87,584	-	-	-
630	Special Projects	100	(8,909)	3,000	3,000	-
640	Payment for Services	188,556	164,112	146,654	101,531	101,500
650	SAGE	1,498,436	1,505,089	1,511,997	1,499,666	1,510,000
690	Other	5,867	-	-	706,550	1,070,325
691	Computer Aid	522,021	567,874	570,345	495,437	503,900
Total State Sources		\$ 83,612,839	\$ 85,137,183	\$ 76,804,516	\$ 77,110,499	\$ 79,244,626
718	ARRA -- State Fiscal Funds	4,484,118	-	-	-	-
700	Other Fed Revenue	1,500	3,000	2,250	-	2,000
Total Federal Revenue Sources		4,485,618	3,000	2,250	-	2,000
800	Other Financing Sources	209,050	186,220	178,984	174,025	154,700
873	Long Term Loans	-	-	-	-	-
Total Other Financing Sources		\$ 209,050	\$ 186,220	\$ 178,984	\$ 174,025	\$ 154,700
900	Other Revenue	35,340	406,516	236,202	301,898	242,000
970	Other Refund	412,662	878,572	453,696	29,891	25,000
981	Medicaid Billing (Fund 27)	-	-	-	-	-
Total Other Revenue Sources		\$ 448,002	\$ 1,285,088	\$ 689,898	\$ 331,789	\$ 267,000
TOTAL FUND 10 REVENUE		\$ 149,147,974	\$ 149,862,124	\$ 142,621,832	\$ 143,024,508	\$ 145,788,660

Appleton Area School District						
2013-2014 BUDGET PLANNING						
FUND 10 - GENERAL FUND		Audited 2009-2010	Audited 2010-2011	Audited 2011-2012	Audited 2012-2013	Budget 2013-2014
Object	SALARIES					
100	Total Salaries (see detail)	\$ 68,553,968	\$ 68,321,673	\$ 67,141,203	\$ 68,109,254	\$ 68,922,527
	BENEFITS					
211	EE Retirement	4,048,502	4,220,455	151,486	-	-
212	ER Retirement	3,134,898	3,300,311	3,789,886	4,203,005	4,784,369
220	FICA	5,194,863	5,193,247	5,037,535	5,133,382	5,259,746
230	Life Insurance	168,860	174,448	168,775	194,453	239,226
240	Health Ins	17,892,538	18,071,058	13,759,960	13,885,860	12,791,916
240	Health Ins-Early Retirement	4,474,204	4,612,250	5,147,362	4,827,547	4,634,454
243	Dental Ins	1,371,261	1,385,543	1,578,472	1,663,477	1,681,761
249	HRA	-	-	-	-	910,008
249	HRA - Early Retirement	-	-	-	-	323,925
251	Disability Ins	189,669	189,580	188,122	177,528	259,361
259	LT Care Ins	812,852	876,264	1,032,774	1,182,171	1,414,975
291	Credit Reim	55,869	57,974	70,420	42,381	57,346
292	Annuity	1,310,043	870,808	549,103	151,507	15,598
299	Other/Altern Benefits (prior 199)	536,910	603,559	883,122	1,130,714	1,020,527
	TOTAL BENEFITS	\$ 39,190,468	\$ 39,555,496	\$ 32,357,016	\$ 32,592,023	\$ 33,393,211
	PURCHASED SVC					
310	Personal Services	906,218	1,165,797	1,017,356	678,590	2,947,680
310	WCA	1,527,975	1,471,188	2,508,399	2,087,866	2,600,420
320	Property Services	4,719,409	5,933,772	6,187,495	6,305,170	5,570,497
331	Utilities-Gas	585,359	662,311	526,708	572,884	624,699
336	Utilities-Electric	1,539,354	1,641,874	1,789,722	1,570,848	1,710,291
337-339	Utilities-Water/Sewer/Other	478,556	513,622	487,005	535,725	565,000
341	Student Transport	2,079,191	2,133,617	2,321,549	2,381,087	2,561,285
342	Employee Travel	226,437	242,187	227,734	216,448	258,274
350	Communication	182,326	232,440	265,036	233,950	271,196
360	Data Processing	818,291	480,649	533,628	661,925	944,400
370	Educational Services	-	-	-	39,990	-
380	Inter Govt Transfers	2,403,916	2,621,655	2,952,320	3,120,155	2,948,525
	TOTAL PURCHASED SVC	\$ 15,467,033	\$ 17,099,112	\$ 18,816,953	\$ 18,404,639	\$ 21,002,267
	NON CAPITAL OBJECTS					
410	Supplies/Materials	2,141,574	2,117,114	2,572,390	2,516,380	2,254,372
430-439	Media	382,424	376,985	441,040	367,619	328,516
435	Software	152,659	343,229	416,543	326,590	306,450
440	Equipment	368,692	2,189,170	382,292	743,962	289,319
470	Textbooks	664,519	337,477	155,341	877,755	1,346,300
490	Other Non Capital Objects	198,304	348,498	241,846	136,647	56,950
	TOTAL NON CAPITAL OBJECTS	\$ 3,908,172	\$ 5,712,473	\$ 4,209,452	\$ 4,968,953	\$ 4,581,907
	CAPITAL OBJECTS					
510	Site Acquisition/Rental	523,102	725,365	212,620	223,178	278,150
520	Remodel	25,333	-	16,956	-	28,860
551	Equipment & Replacement	214,128	315,299	717,162	103,320	101,592
570	Equipment Rental	14,657	13,813	15,038	22,108	16,325
	TOTAL CAPITAL OBJECTS	\$ 777,219	\$ 1,054,478	\$ 961,776	\$ 348,606	\$ 424,927
	DEBT RETIREMENT					
670	Principal/Capital Lease	146,105	153,410	161,081	169,135	-
682	Interest/Short Term Debt	193,911	39,988	39,515	35,658	50,000
680	Interest/Capital Lease	31,487	24,181	16,511	8,457	-
690	Agent Fees	-	-	400	400	1,500
	TOTAL DEBT RETIREMENT	\$ 371,502	\$ 217,579	\$ 217,506	\$ 213,649	\$ 51,500
	INSURANCE/JUDGEMENTS					
710	Property & Casualty	614,846	671,559	887,562	909,019	885,000
720	Judgments	2,500	-	-	-	-
730	Unemployment Comp	47,160	102,633	59,071	37,082	65,000
790	Other/Deductible	-	-	-	-	-
	TOTAL INSURANCE/JUDGE	\$ 664,506	\$ 774,192	\$ 946,633	\$ 946,101	\$ 950,000
	TRANSFERS					
827	Interfund Transfer (27)	15,106,409	15,416,437	15,818,110	17,485,270	18,897,809
838	Interfund Transfer (38) Land Con	149,822	149,822	124,851	-	-
850	Interfund Transfer (50)	-	-	-	-	-
	TOTAL INTERFUND TRANSFERS	\$ 15,256,231	\$ 15,566,259	\$ 15,942,961	\$ 17,485,270	\$ 18,897,809
900	DUES/OTHER	260,625	205,434	260,165	232,049	294,934
	TOTAL DUES/OTHER	\$ 260,625	\$ 205,434	\$ 260,165	\$ 232,049	\$ 294,934
	TOTAL FUND 10 EXPENDITURES	\$ 144,449,724	\$ 148,506,695	\$ 140,853,666	\$ 143,300,543	\$ 148,519,082

Appleton Area School District
2013-2014 BUDGET PLANNING

General Fund 10 Salary Budget		FTE	Audited 2009-10	FTE	Audited 2010-11	FTE	Audited 2011-12	FTE	Audited 2012-13	FTE	Budget 2013-14
Function	Program										
110000	Undifferentiated-Elementary	302.20	17,936,900	306.90	18,101,180	299.00	17,840,149	290.60	17,797,654	307.10	17,619,853
110600	4-Year Old Kindergarten	0.00	-	0.00	-	-	-	-	-	4.00	267,363
110900	All Day Kindergarten	29.50	1,675,923	28.00	1,659,511	24.50	1,524,075	25.60	1,562,815	24.00	1,419,762
120000	Instruction-Tesla/VNS/eSch	2.35	158,866	2.95	164,722	2.95	190,152	2.45	179,135	2.40	160,767
121000	Art	26.25	1,613,112	26.56	1,585,438	22.90	1,451,704	25.52	1,522,364	25.92	1,515,859
122000	Communication Arts	52.35	2,986,026	51.43	2,941,519	52.55	3,010,273	57.15	3,276,930	59.30	3,330,736
122110	Literacy Intervention/Readir	19.03	1,290,331	18.00	1,227,017	16.80	1,174,301	9.11	655,651	11.71	686,184
123000	World Languages	33.15	1,940,584	33.33	1,962,490	30.99	1,795,884	31.72	1,798,637	33.50	1,902,744
124000	Mathematics	50.45	3,040,052	49.39	3,039,703	49.92	3,088,650	52.12	3,290,215	54.40	3,213,675
125000	Music	42.50	2,645,751	42.06	2,476,867	36.32	2,215,675	40.19	2,392,772	41.28	2,347,218
126000	Science	49.65	3,019,872	48.87	3,054,109	48.45	3,011,169	50.96	3,078,981	53.40	3,162,160
127000	Social Studies	48.75	2,993,368	47.35	2,991,097	45.75	2,961,511	49.19	3,119,975	51.36	3,093,064
129000	Other Curriculum	-	63,915	-	53,156	-	43,399	-	24,787	-	74,000
130000	Career & Technical Ed	44.50	2,450,128	41.55	2,322,149	34.82	1,970,236	36.17	2,127,282	37.68	2,134,901
141000	Health	3.60	257,358	4.00	269,493	4.50	294,809	1.90	184,688	3.05	160,167
143000	Physical Education	36.55	2,230,196	35.49	2,191,117	33.14	2,049,122	32.89	2,058,756	34.43	2,048,792
170000	Student Asst. & Tag	7.30	437,522	6.90	414,011	6.20	399,078	6.54	416,905	6.50	407,673
179100	ELL	30.75	1,786,041	29.45	1,730,688	28.05	1,684,784	29.15	1,786,794	32.05	1,803,235
179102	Bilingual	-	-	-	-	2.00	111,933	2.00	111,933	3.00	151,849
179500	At-Risk	10.80	688,134	9.40	594,341	9.27	603,669	7.14	527,328	6.94	428,504
210000	Pupil Services	31.35	1,998,053	29.00	1,892,252	31.23	1,990,282	26.63	1,988,198	31.23	2,037,868
221000	Instructional Staff Services	-	-	-	-	-	-	-	-	-	-
221900	Tech Cur Integration Spc	-	-	-	-	2.20	127,076	4.20	248,575	3.80	234,149
222000	Media Specialist	19.15	1,248,330	17.60	1,128,871	12.40	791,767	12.60	816,091	13.10	796,544
223900	Literacy Coaches	-	-	-	-	-	-	4.50	285,675	9.27	536,636
264000	Other	0.50	35,491	0.50	41,063	0.50	94,878.93	0.50	41,690.73	0.50	35,806.00
	Settlement/LOA/Buy-Sell	-	36,693	-	-	-	-	-	-	-	175,000
110	Teachers	840.68	50,532,648	828.73	49,840,794	794.44	48,424,575	798.83	49,293,832	849.92	49,744,509
111	Administrative	55.40	5,530,505	56.70	5,649,222	55.60	5,750,091	56.80	5,819,336	60.20	5,984,447
112	Custodial/Maintenance/Op	49.00	2,345,802	50.00	2,305,719	52.00	2,301,709	52.00	2,392,183	53.00	2,482,348
114	Paraprofessionals	105.09	1,951,207	101.93	1,865,021	108.38	1,857,370	108.23	1,890,602	124.40	2,243,962
115	ASU Group	31.00	1,595,250	33.11	1,662,929	36.10	1,755,480	38.10	1,773,681	38.25	1,971,224
116	Secretarial-Clerical	81.74	2,797,946	79.60	2,767,124	80.40	2,732,868	80.40	2,743,750	82.40	2,752,581
113	Overtime		82,578		123,725		109,021		144,840		136,247
130	Sub Salary		1,458,814		1,724,314		1,794,444		1,647,379		1,566,738
131	Coaches/Advisors		1,342,411		1,318,051		1,307,762		1,366,061		1,462,617
140	Other Curricular		916,807		1,064,774		1,107,883		1,037,590		577,854
TOTAL SALARY BUDGET		1162.9	\$ 68,553,968	1150.1	\$ 68,321,673	1126.92	\$ 67,141,203	1134.36	\$ 68,109,254	1208.17	\$ 68,922,527

Appleton Area School District

2013-2014 BUDGET PLANNING

FUND 10 - GENERAL FUND GRANTS		Audited 2009-2010	Audited 2010-2011	Audited 2011-2012	Audited 2012-2013	Budget 2013-14
Location						
901/902	Title I	1,879,355	1,681,241	2,098,706	994,564	1,101,918
904	Title I Stimulus	270,490	714,414	10,683	-	-
905/906	Bilingual Charter		60,790	161,685	152,930	-
906/907	Title V/VI	63,886	44,521	-	-	-
907	Spotlight on Schools	-	-	95,180	4,540	-
909/910	Kaleidoscope	38,717	-	-	-	-
911/912	Title II	299,639	218,928	343,487	324,782	305,896
913	AODA DPI Mini Grant	-	-	-	1,785	-
914	Strategies for Active Schools	-	-	14,240	-	-
916/917	Title III	199,394	172,234	132,433	188,375	152,590
918	Evenstart	138,241	142,853	28,086	-	-
919/920	Foster-21st Century Grant	-	80,000	80,000	100,000	100,000
921/922	Title II D	21,281	9,771	-	-	-
923/924	AODA/Federal-State	51,975	2,900	15,039	1,441	25,000
925/926	Flow-Through (CEIS)	-	-	-	484,818	451,597
931	Homeless ARRA	25,011	16,989	-	-	-
936/937	Education for Homeless	57,998	54,750	60,221	50,973	45,000
938	APM Dissemination	-	-	107,717	93,513	-
940/941	Roo-21st Century Grant	52,760	99,444	71,113	99,440	100,000
942/943	21st Century-Multi School	597,806	574,373	501,668	560,183	450,000
944/945	Col-21st Century Grant	50,000	50,000	50,000	50,000	-
948/949	Career Academy Charter	138,192	90,250	145,056	14,692	-
953	Title V - Carryover	6,687	-	-	-	-
954	Title I Focus School-Lin	-	-	-	13,783	-
955	Foster - ARRA Title I A	32,124	16,324	959	-	-
956/957	UPM Charter	11,127	325,820	133,025	52,224	-
958/959	Class Size Reduction/Title II	251,923	331,827	111,074	102,449	96,599
960/961	Project Pre-Action	11,794	24,596	15,668	16,083	-
962/963	Carl Perkins	114,621	90,215	144,693	109,032	95,000
965	Schools of Recognition	-	38,625	353,885	38,363	-
973	Title II D Stimulus	13,563	23,677	-	-	-
976/977	KA Dissemination	-	-	76,516	172,272	125,000
981	Mentoring Grant	-	-	16,395	-	-
982/983	Fox River Academy	84,098	124,782	37,039	-	-
990	Title I Reservation				1,088,642	1,242,590
990	Alternative Ed - GED Opt 2	-	83,658	1,110	-	-
994/995	Title I Detention Center	6,593	-	13,531	13,606	-
996/997	Training for Teachers-II	2,369	-	-	-	-
998/999	Reading First	-	-	-	-	-
998	Education Jobs Fund	-	1,011,187	2,240,845	-	-
	Other Miscellaneous Grants	9,867	33,107	2,022	1,435	-
TOTAL FUND 10 GRANTS		\$ 4,429,511	\$ 6,117,277	\$ 7,062,077	\$ 4,729,927	\$ 4,291,190

APPLETON AREA SCHOOL DISTRICT

2013 - 2014

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%.

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
2013-2014 BUDGET PLANNING

FUND 27	Audited	Audited	Audited	Audited	Budget
E.E.N REVENUE & EXPENDITURES	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
REVENUES					
Source					
100 Interfund	15,106,409	15,416,437	15,818,110	17,485,270	18,897,809
291 Gifts	-	500	6,082	12,560	-
316 Transit of State Aid	-	-	-	-	-
340 Enrollment Tuition	349,991	300,887	21,584	22,600	25,000
500 Federal Aid	998	-	969	21,513	22,300
611 Handicapped Aid	5,916,268	5,944,261	5,828,651	6,137,499	6,338,008
625 High Cost State Aid	31,070	69,717	28,357	51,992	40,000
640 Tuition from State	-	-	32,372	-	-
700 Revenue from Federal Sources	775,469	1,363,223	1,895,771	1,839,295	1,015,000
900 Other Revenue	3,311	9,406	15,623	-	-
900 Federal Grants	4,943,892	5,214,414	3,059,179	2,705,647	2,561,369
TOTAL REVENUES	\$ 27,127,409	\$ 28,318,845	\$ 26,706,699	\$ 28,276,376	\$ 28,899,486
EXPENDITURES					
Object SALARIES					
100 Total EEN Salaries (per detail)	13,437,418	13,836,908	15,388,132	16,190,542	16,627,945
100 Total Grant Salaries	2,913,393	3,127,369	1,906,400	1,497,441	1,411,040
TOTAL SALARIES	\$ 16,350,811	\$ 16,964,277	\$ 17,294,532	\$ 17,687,983	\$ 18,038,985
BENEFITS					
211 EE Retirement	788,423	855,187	14,088	-	-
212 ER Retirement	610,903	670,187	864,611	1,003,533	1,170,558
220 FICA	1,013,158	1,048,694	1,147,273	1,214,317	1,254,977
230 Life Insurance	38,299	38,619	45,644	55,726	60,645
240 Health Ins	4,177,159	4,258,559	3,584,763	4,119,621	3,805,715
243 Dental Ins	327,442	337,560	431,860	499,730	517,908
249 HRA	-	-	-	-	269,893
251 Disability Ins	38,198	39,347	43,737	44,373	63,752
259 LT Care Ins	213,793	236,978	302,582	380,268	448,822
290 Alternative Benefit	164,794	176,993	303,097	358,943	358,935
200 Total Grant Benefits	1,652,389	1,769,418	881,622	704,073	663,425
TOTAL BENEFITS	\$ 9,024,556	\$ 9,431,542	\$ 7,619,278	\$ 8,380,584	\$ 8,614,630
PURCHASED SVC					
310 Personal Services	29,424	37,390	103,487	69,423	96,404
320 Property Services	1,481	8,481	5,519	8,011	6,900
341 Pupil Travel	987,722	1,079,317	1,152,541	1,317,028	1,335,600
342 Employee Travel	34,533	41,063	45,000	42,745	46,633
350 Communication	6,846	7,372	8,332	7,824	9,525
370 Tuition	-	-	-	32,844	35,000
380 Inter Gov't Transfers	211,415	245,533	84,487	117,713	119,735
300 Grants Only	299,670	241,096	219,283	407,923	384,205
TOTAL PURCHASED SVC	\$ 1,571,091	\$ 1,660,252	\$ 1,618,649	\$ 2,003,511	\$ 2,034,002
NON-CAPITAL OBJECTS					
410 Supplies/Materials	62,826	68,381	69,952	69,265	84,181
435 Software	-	-	-	978	-
440 Equipment	19,494	21,021	41,027	14,800	17,356
470 Textbooks	-	-	-	-	-
490 Other Non-Capital	652	62,827	1,493	323	323
400 Grants Only	64,242	76,531	57,956	106,070	100,156
TOTAL NON-CAPITAL OBJECTS	\$ 147,214	\$ 228,760	\$ 170,427	\$ 191,436	\$ 202,016
CAPITAL OBJECTS					
510 Site Acquisition/Rental	15,635	33,144	2,862	9,331	5,895
537 Buildings/Rental	-	-	-	-	-
551 Equipment & Replacement	-	-	-	-	-
500 Grants Only	16,696	-	-	2,700	2,543
TOTAL CAPITAL OBJECTS	\$ 32,332	\$ 33,144	\$ 2,862	\$ 12,031	\$ 8,438
DUES					
900 Dues/Other	1,405	869	950	831	1,415
900 Grant Dues Only	-	-	-	-	-
TOTAL DUES/OTHER	\$ 1,405	\$ 869	\$ 950	\$ 831	\$ 1,415
TOTAL EEN EXPENDITURES	22,181,019	23,104,431	23,641,437	25,558,169	26,338,117
TOTAL GRANT EXPENDITURES	4,946,390	5,214,414	3,065,261	2,718,207	2,561,369
TOTAL FUND 27 EXPENDITURES	\$ 27,127,409	\$ 28,318,845	\$ 26,706,699	\$ 28,276,376	\$ 28,899,486

Appleton Area School District
2013-2014 BUDGET PLANNING

FUND 27 - SPECIAL EDUCATION (EEN) SALARY		Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Budget 2013-14				
Function Program	FTE	FTE	FTE	FTE	FTE	FTE				
152000 Early Childhood	13.30	855,970	13.60	834,768	17.00	928,172	18.00	907,607	17.60	885,773
156110 Hearing Impaired	3.60	247,358	3.30	230,515	3.40	229,712	3.40	209,639	3.40	245,401
156210 Homebound	-	1,066	-	8,311	-	-	-	9,763	-	8,500
156600 Speech/Lang	18.87	1,241,664	18.49	1,262,974	30.05	2,015,963	33.45	2,177,244	35.70	2,235,379
156700 Visually Impaired	0.80	50,813	0.80	51,463	0.80	53,076	0.80	53,076	0.80	53,076
158000 Cross Cat	2.00	113,192	2.00	116,418	-	-	-	-	-	-
158153 EBD/Autism	38.00	1,934,296	37.00	2,047,828	44.70	2,214,283	49.90	2,504,616	54.10	2,616,038
158155 CD	25.20	1,388,691	25.10	1,341,937	23.40	1,285,076	23.90	1,340,541	23.90	1,311,120
158157 LD	47.00	2,740,047	46.00	2,773,569	46.85	2,872,873	48.10	2,842,593	47.60	2,752,004
158430 Special Physical Education	5.20	313,900	5.61	330,104	5.21	321,446	5.98	366,532	5.98	366,532
174000 School Age Parent	1.90	103,958	1.40	67,009	0.20	15,326	0.20	19,446	0.20	25,924
212000 Social Worker	6.63	434,392	6.74	445,605	9.31	635,197	9.47	561,070	11.07	636,653
213000 Guidance	3.40	190,643	2.90	189,405	2.87	187,353	2.47	171,902	2.87	181,172
214000 Health/Medical	6.60	347,332	4.80	334,520	5.00	297,496	5.20	335,107	6.29	310,909
215000 School Psychologist	8.22	494,244	8.01	508,707	8.68	572,773	9.20	591,673	9.60	615,701
218100 Occupational Therapy	5.40	317,676	6.00	353,272	6.20	369,991	7.00	408,808	7.00	413,175
218200 Physical Therapy	2.60	181,430	2.60	182,235	2.60	163,377	2.60	170,221	3.00	177,138
Settlement/LOA/Other	-	16,767	-	-	-	-	-	-	-	222,886
110 Total Teachers	188.72	10,973,440	184.35	11,078,639	206.27	12,204,794	219.67	12,669,839	229.11	13,057,381
111 Administration	5.40	434,000	4.30	442,486	6.40	616,684	6.40	616,685	6.40	608,770
114 Paraprofessionals	77.19	1,323,718	79.89	1,439,894	98.17	1,656,090	121.11	2,060,165	120.41	2,015,985
114 Contracted Transportation	12.37	188,232	12.63	207,041	12.82	204,866	12.48	202,043	12.40	207,681
Other/Subs/OT	-	518,028	-	668,848	-	705,699	-	641,811	-	738,128
TOTAL SALARIES W/O GRANTS	283.68	\$ 13,437,418	281.17	\$ 13,836,908	323.66	\$ 15,388,132	359.66	\$ 16,190,542	368.32	\$ 16,627,945
GRANT SALARIES										
110 Teachers	36.93	2,003,019	38.32	2,200,839	22.50	1,178,132	16.80	970,262	17.90	917,176
111 Administration	1.10	127,100	1.10	97,582	0.10	8,640	0.10	8,640.47	0.10	14,110.40
114 Paraprofessionals	30.30	503,743	30.00	531,507	25.00	425,441	20.30	350,526.03	20.30	324,539.13
115 ASU Group	1.00	30,150	1.00	34,097	-	-	-	-	-	-
Other/Subs/OT	-	249,381	-	263,344	-	294,187	-	168,011.98	-	155,214.36
TOTAL GRANT SALARIES	69.33	\$ 2,913,393	70.42	\$ 3,127,369	47.60	\$ 1,906,400	37.20	\$ 1,497,441	38.30	\$ 1,411,040

APPLETON AREA SCHOOL DISTRICT

2013 – 2014

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
2013-2014 BUDGET PLANNING

	Audited 2009-2010	Audited 2010-2011	Audited 2011-2012	Audited 2012-2013	Budget 2013-2014
DEBT SERVICE FUND (FUND 39/38)					
BEGINNING FUND BALANCE	4,150,508	4,029,814	3,922,049	3,816,399	3,604,357
Increase (decrease)	(120,694)	(107,765)	(105,650)	(212,042)	(75,578)
Refinancing	-	-	-	-	-
ENDING FUND BALANCE	\$ 4,029,814	\$ 3,922,049	\$ 3,816,399	\$ 3,604,357	\$ 3,528,779
COMBINED REVENUE					
Property Tax Rev Fd 39	5,902,303	5,922,524	4,881,022	2,439,903	2,463,120
Property Tax Rev Fd 38	1,838,382	1,831,494	1,828,878	2,618,221	2,606,481
Transfer from Fd 10 for Land Contract	149,822	149,822	124,851	-	-
Transfer from Fd 49 for Land Contract	-	-	-	-	-
Interest & Other Prem Adj (Fund 38)	438	435	249	6,077,746	3,000
Interest & Other Prem Adj (Fund 39)	565	4,361	2,537	7,197,701	300
QSCB/Bond Refund Payment (Fund 38)	-	49,775	99,000	99,000	99,000
TOTAL REVENUES	\$ 7,891,509	\$ 7,958,410	\$ 6,936,538	\$ 18,432,571	\$ 5,171,901
REFERENDUM DEBT FUND 39 EXPENDITURES	Audited 2009-2010	Audited 2010-2011	Audited 2011-2012	Audited 2012-2013	Budget 2012-2013
1/15/04 Ref Bond \$11.425M					
Principal	2,175,000	2,240,000	2,335,000	-	-
Interest	237,050	171,800	93,400	-	-
4/1/05 Ref Bond \$8.610M					
Principal	1,260,000	1,300,000	705,000	605,000	640,000
Interest	312,079	261,679	209,679	181,479	154,254
7/1/05 GO Ref Bond \$16.860M					
Principal	555,000	605,000	525,000	755,000	805,000
Refinanced	-	-	-	6,405,000	-
Interest	695,331	675,906	653,707	482,288	301,319
3/3/08 GO Ref Bond \$4.265M					
Principal	645,000	655,000	355,000	300,000	310,000
Interest	119,044	99,694	80,044	69,394	60,994
7/16/12 GO Ref Bond \$7.135M					
Principal	-	-	-	65,000	85,000
Interest	-	-	-	92,788	147,160
TOTAL PRINCIPAL	4,635,000	4,800,000	3,920,000	1,725,000	1,840,000
TOTAL INTEREST	1,363,504	1,209,079	1,036,829	825,948	663,726
TOTAL FEES/REFINANCING	-	-	145	7,192,522	-
FUND 39 REF DEBT EXPENDITURE	\$ 5,998,504	\$ 6,009,079	\$ 4,956,974	\$ 9,743,470	\$ 2,503,726
NON-REFERENDUM DEBT FUND 38 EXPENDITURES	Audited 2009-2010	Audited 2010-2011	Audited 2011-2012	Audited 2012-2013	Budget 2013-2014
6/15/02 Note \$5.260M					
Principal	750,000	-	-	-	-
Interest	30,938	-	-	-	-
10/15/03 Ref Bonds \$10.650M					
Principal	-	605,000	660,000	715,000	775,000
Refinanced	-	-	-	5,330,000	-
Interest	467,605	467,605	438,868	262,136	82,655
6/15/04 GO Prom Notes \$1.370M					
Principal	140,000	145,000	150,000	155,000	165,000
Interest	31,723	26,333	20,460	14,085	7,343
10/01/07 GO Prom Note \$1.000M					
Principal	-	125,000	130,000	135,000	140,000
Interest	40,800	40,800	35,800	30,600	25,200
4/28/08 GO Prom Note \$2.000M					
Principal	-	220,000	230,000	235,000	245,000
Interest	70,200	70,200	63,600	56,413	48,775
4/28/08 GO Ref Bonds \$1.140M					
Principal	300,000	135,000	115,000	100,000	100,000
Interest	32,613	22,563	17,635	13,150	9,050
WHS Land Contracts					
Principal	125,860	135,455	120,736	-	-
Refinanced	-	-	-	-	-
Interest	23,962	14,366	4,116	-	-
8/30/10 QSCB GO Prom Note \$2.250M					
Principal	-	-	-	-	-
Interest	-	49,775	99,000	99,000	99,000
7/16/12 GO Prom Note \$2.750M					
Principal	-	-	-	-	-
Interest	-	-	-	36,547	58,475
7/16/12 GO Ref Bond \$6.040M					
Principal	-	-	-	920,000	915,000
Interest	-	-	-	52,972	73,255
TOTAL PRINCIPAL	1,315,860	1,365,455	1,405,736	2,260,000	2,340,000
TOTAL INTEREST	697,840	691,642	679,478	564,903	403,753
TOTAL FEES/REFINANCING	-	-	-	6,076,241	-
FUND 38 DEBT EXPENDITURE	\$ 2,013,699	\$ 2,057,097	\$ 2,085,214	\$ 8,901,144	\$ 2,743,753
TOTAL DEBT EXPENDITURE	\$ 8,012,203	\$ 8,066,175	\$ 7,042,188	\$ 18,644,613	\$ 5,247,479

APPLETON AREA SCHOOL DISTRICT

2013 – 2014

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 technology needs.

Appleton Area School District						
2013-2014 BUDGET PLANNING						
FUND 40 CAPITAL PROJECTS						
FUND BALANCE		Audited 2009-10	Audited 2010-11	Audited 2011-2012	Audited 2012-2013	Budget 2013-2014
BEGINNING FUND BALANCE		\$ 261,433	\$ 135,958	\$ 1,978,847	\$ 779,028	\$ 476,306
Increase (decrease)		(125,476)	1,842,889	(1,199,819)	(302,722)	(24,965)
ENDING FUND BALANCE		\$ 135,958	\$ 1,978,847	\$ 779,028	\$ 476,306	\$ 451,341
REVENUES						
Source	Description					
	Transfers In	-	-	-	-	-
211	Property Tax	960,000	960,000	960,000	310,000	360,000
280	Interest	361	2,665	1,093	94	-
290	Other	-	435	-	-	-
800	Long Term Notes/Land Cont	-	2,250,000	-	2,791,018	-
TOTAL REVENUES		\$ 960,361	\$ 3,213,100	\$ 961,093	\$ 3,101,112	\$ 360,000
EXPENDITURES						
Object	Description					
300	Fd 41 Purchased Services	876,746	532,474	807,522	519,860	363,365
400	Fd 41 Supplies	-	-	-	-	21,600
500	Fd 41 Capital Equipment	-	-	-	-	-
800	Fd 41 Transfer to Fund 10	-	-	-	-	-
TOTAL FUND 41		\$ 876,746	\$ 532,474	\$ 807,522	\$ 519,860	\$ 384,965
300	Fd 45 Purchased Services	-	731,140	1,129,286	54,728	-
400	Fd 45 Supplies	-	76,779	224,104	38,225	-
TOTAL FUND 45		\$ -	\$ 807,919	\$ 1,353,390	\$ 92,953	\$ -
320	Fd 49 Purchased Services	68,872	-	-	-	-
440	Fd 49 Other Non-Cap Tech	-	-	-	2,753,483	-
511	Fd 49 Site Acquisitions	140,218	29,818	-	-	-
551	Fd 49 Capital Equipment	-	-	-	-	-
600	Fd 49 Capital Lease Payment	-	-	-	-	-
673	Fd 49 Technology Equipment	-	-	-	-	-
900	Fd 49 Other	-	-	-	37,537.50	-
TOTAL FUND 49		\$ 209,090	\$ 29,818	\$ -	\$ 2,791,021	\$ -
TOTAL EXPENSES		\$ 1,085,836	\$ 1,370,211	\$ 2,160,912	\$ 3,403,834	\$ 384,965

APPLETON AREA SCHOOL DISTRICT

2013 - 2014

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
2013-2014 BUDGET PLANNING

FUND 50 FOOD SERVICE

FUND BALANCE	Audited 2009-2010	Audited 2010-2011	Audited 2011-2012	Audited 2012-2013	Budget 2013-2014
BEGINNING FUND BALANCE	252,549	633,080	820,008	999,505	1,134,815
Increase (decrease)	380,530	186,928	179,497	135,310	(443,373)
NET FUND BALANCE	\$ 633,080	\$ 820,008	\$ 999,505	\$ 1,134,815	\$ 691,442
REVENUES					
<i>Source</i>	<i>Description</i>				
100	Interfund Transfer from Fd 10				
200	Local Sales				
600	State Reimbursements				
700	Federal Reimbursement				
900	Other				
TOTAL FUND 50 REVENUES	\$ 5,885,728	\$ 6,039,733	\$ 6,118,463	\$ 5,941,162	\$ 5,883,477
EXPENDITURES					
<i>Object</i>	<i>Description</i>				
100	DISTRICT SALARY & BENEFITS				
	12,409	12,460	-	-	433,562
	PURCHASED SVC				
310	Personal Services				
320	Property Services				
330	Utilities				
340	Fuel				
350	Communication				
387	Commodity Charges				
TOTAL PURCHASED SVC	\$ 2,315,079	\$ 2,336,225	\$ 2,332,215	\$ 2,461,836	\$ 2,609,578
	NON CAPITAL OBJECTS				
410	Supplies/Materials				
415	Food				
440	Equipment				
TOTAL NON CAP OBJECTS	\$ 3,137,510	\$ 3,453,393	\$ 3,576,080	\$ 3,306,783	\$ 3,174,310
	CAPITAL OBJECTS				
551	Equipment & Replacement				
TOTAL CAPITAL OBJECTS	\$ 18,996	\$ 19,755	\$ -	\$ -	\$ 77,600
	DUES				
900	Dues/Other				
TOTAL DUES/OTHER	\$ 21,204	\$ 30,973	\$ 30,671	\$ 37,232	\$ 31,800
TOTAL FUND 50 EXPENDITURES	\$ 5,505,198	\$ 5,852,805	\$ 5,938,966	\$ 5,805,852	\$ 6,326,850

APPLETON AREA SCHOOL DISTRICT

2013 - 2014

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 (2012-13) the Fund 80 property tax levy totaled \$1,467,000 or \$0.22 cents of the local levy. While this represents a small percentage of a \$176 million dollar budget the Fund 80 Community Service Fund does provide essential support for community programs and services.

Due to language in the recently passed state budget the district is preparing its budget with the understanding that the local levy for Fund 80 Community Service Fund cannot exceed the 2012-13 levy of \$1,467,000 for either the 2013-14 or 2014-15 school year.

Major funding areas include:

- The district has 28 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 5 Site Resource Coordinators. The district contracts with the Family Resource Center for these 6 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.
- 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						
2013-2014 BUDGET PLANNING						
COMMUNITY SERVICE (Fund 80)						
FUND BALANCE	Audited	Audited	Audited	Audited	Budget	
	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	
Beginning Balance	\$ 230,629	\$ 560,992	\$ 437,835	\$ 583,271	\$ 957,840	
Increase (decrease)	330,364	(123,157)	145,436	374,569	(18,001)	
NET FUND BALANCE	\$ 560,992	\$ 437,835	\$ 583,271	\$ 957,840	\$ 939,839	
REVENUES						
Property Tax	1,335,000	1,335,000	1,335,000	1,467,000	1,467,000	
Rentals and Service Fees	223,809	198,277	216,317	187,242	187,241	
Other Rev	22,777.54	-	-	-	-	
Child Learning Center Tuition/Fees	-	-	-	-	-	
TOTAL FUND 80 REVENUES	\$ 1,581,587	\$ 1,533,277	\$ 1,551,317	\$ 1,654,242	\$ 1,654,241	
EXPENSES						
Location	Description					
	Sites	56,502	89,396	54,970	112,263	126,892
405	Nienhaus	6,100	12,447	10,229	10,139	20,000
550	Pools	167,082	479,506	118,630	209,299	200,000
818	Evenstart	-	-	-	68,920	70,000
	TOTAL SITE EXPENSES	\$ 229,684	\$ 581,348	\$ 183,830	\$ 400,622	\$ 416,892
880 COMMUNITY SERVICES-FUND 80						
Object	Description					
100	Salaries	109,961	147,503	131,862	146,884	167,432
200	Benefits	54,675	70,557	75,298	79,849	84,568
300	Police Liaison	276,041	280,000	319,150	199,149	203,000
300	Truancy Intervention	70,110	69,056	67,862	70,576	75,000
300	Birth to Five-Coordinator & SRC	62,302	65,000	67,088	65,455	112,000
300	Purchased Services	144,022	238,117	245,914	146,485	214,442
400	Supplies/Materials	2,843	4,626	9,211	26,819	25,908
550	Capital Objects	-	15,551	-	-	15,000
900	Dues/Other	1,280	-	-	-	10,000
	TOTAL OTHER COM SERV	\$ 721,235	\$ 890,411	\$ 916,385	\$ 735,217	\$ 907,350
805 VOLUNTEER SERVICES (Moved to Fund 10)						
100	Salaries	60,047	36,000	-	-	-
200	Benefits	29,668	12,753	-	-	-
300	Purchased Services	25,856	23,660	-	-	-
400	Supplies/Materials	6,852	9,802	-	-	-
900	Dues/Other	81	-	-	-	-
	TOTAL VOLUNTEER SERVICES	\$ 122,504	\$ 82,215	\$ -	\$ -	\$ -
807	21st CENTURY COMM LEARNING	177,800	102,459	305,666	143,834	348,000
	TOTAL 21st CENTURY	\$ 177,800	\$ 102,459	\$ 305,666	\$ 143,834	\$ 348,000
TOTAL FUND 80 EXPENDITURES		\$ 1,251,223	\$ 1,656,434	\$ 1,405,881	\$ 1,279,673	\$ 1,672,242

APPLETON AREA SCHOOL DISTRICT
2013 - 2014
Budget Adoption Format

BUDGET ADOPTION 2013-2014			
GENERAL FUND (FUND 10)	Audited 2011-2012	Unaudited 2012-2013	Budget 2013-2014
Beginning Fund Balance (Account 930 000)	16,444,358.55	18,212,524.60	17,936,489.60
Ending Fund Balance, Nonspendable (Acct. 935 000)	109,979.80	109,979.80	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)	12,159,015.10	11,427,649.14	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	5,943,529.70	6,398,860.66	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	18,212,524.60	17,936,489.60	15,206,066.30
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	55,511,046.67	56,452,785.73	57,169,423.00
240 Payments for Services	15,668.00	28,373.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	116,613.79	141,556.55	132,510.00
280 Interest on Investments	13,342.91	11,787.53	12,000.00
290 Other Revenue, Local Sources	1,843,914.47	824,191.48	853,700.00
Subtotal Local Sources	57,500,585.84	57,458,694.29	58,167,633.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	7,461,266.08	7,965,333.12	7,952,700.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	7,461,266.08	7,965,333.12	7,952,700.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	999.93	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
Subtotal Intermediate Sources	999.93	0.00	0.00
State Sources			
610 State Aid -- Categorical	1,023,935.86	1,666,902.07	1,954,825.00
620 State Aid -- General	73,548,584.00	73,343,963.00	75,174,401.00
630 DPI Special Project Grants	35,544.14	27,703.73	50,000.00
640 Payments for Services	146,654.00	101,531.00	101,500.00
650 Student Achievement Guarantee in Education (SAGE Grant)	1,511,997.04	1,499,666.42	1,510,000.00
660 Other State Revenue Through Local Units	0.00	0.00	0.00
690 Other Revenue	571,366.59	496,871.92	503,900.00
Subtotal State Sources	76,838,081.63	77,136,638.14	79,294,626.00

Federal Sources			
710 Transit of Aids	144,692.66	108,932.27	194,673.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	2,027,525.23	2,425,423.81	1,704,009.00
750 IASA Grants	2,601,030.54	2,153,499.09	2,344,508.00
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	2,240,844.70	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	7,014,093.13	4,687,855.17	4,243,190.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	178,983.99	174,024.93	354,700.00
870 Long-Term Obligations	0.00	0.00	25,000.00
Subtotal Other Financing Sources	178,983.99	174,024.93	379,700.00
Other Revenues			
960 Adjustments	193,788.08	232,826.20	0.00
970 Refund of Disbursement	450,785.41	29,891.39	0.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	45,324.76	69,172.00	42,000.00
Subtotal Other Revenues	689,898.25	331,889.59	42,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	149,683,908.85	147,754,435.24	150,079,849.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	33,109,571.48	33,434,207.65	39,258,501.50
120 000 Regular Curriculum	31,801,502.54	31,355,127.66	31,039,660.30
130 000 Vocational Curriculum	3,380,078.84	3,472,693.61	3,410,796.00
140 000 Physical Curriculum	3,404,698.86	3,160,875.46	3,101,939.00
160 000 Co-Curricular Activities	2,103,188.71	2,053,682.97	2,262,976.00
170 000 Other Special Needs	5,925,415.18	5,869,314.97	5,740,172.60
Subtotal Instruction	79,724,455.61	79,345,902.32	84,814,045.40
Support Sources			
210 000 Pupil Services	4,326,395.23	4,458,103.21	3,822,369.70
220 000 Instructional Staff Services	6,078,091.61	6,283,044.78	5,426,874.10
230 000 General Administration	1,081,029.13	983,038.01	1,090,479.00
240 000 School Building Administration	8,077,381.25	8,060,572.48	8,255,177.00
250 000 Business Administration	18,405,107.51	18,464,278.37	17,942,308.00
260 000 Central Services	4,211,963.60	3,699,858.63	3,669,333.00
270 000 Insurance & Judgments	946,632.50	946,100.64	950,000.00
280 000 Debt Services	217,506.42	213,649.43	51,500.00
290 000 Other Support Services	6,006,532.51	5,115,536.73	4,987,977.00
Subtotal Support Sources	49,350,639.76	48,224,182.28	46,196,017.80
Non-Program Transactions			
410 000 Inter-fund Transfers	15,942,961.23	17,485,270.07	18,897,809.10
430 000 Instructional Service Payments	2,837,884.60	2,934,027.07	2,850,500.00
490 000 Other Non-Program Transactions	59,801.60	41,088.50	51,900.00
Subtotal Non-Program Transactions	18,840,647.43	20,460,385.64	21,800,209.10
TOTAL EXPENDITURES & OTHER FINANCING USES	147,915,742.80	148,030,470.24	152,810,272.30

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)	Audited 2011-2012	Unaudited 2012-2013	Budget 2013-2014
900 000 Beginning Fund Balance	196,825.65	250,037.10	386,370.58
900 000 Ending Fund Balance	250,037.10	386,370.58	63,826.94
TOTAL REVENUES & OTHER FINANCING SOURCES	27,133,780.86	28,715,841.96	28,899,486.10
100 000 Instruction	20,343,491.57	21,752,927.87	22,653,936.53
200 000 Support Services	6,605,415.75	6,447,094.38	6,436,358.21
400 000 Non-Program Transactions	131,662.09	379,486.23	131,735.00
TOTAL EXPENDITURES & OTHER FINANCING USES	27,080,569.41	28,579,508.48	29,222,029.74
DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2011-2012	Unaudited 2012-2013	Budget 2013-2014
900 000 Beginning Fund Balance	3,922,049.03	3,816,398.59	3,604,356.67
900 000 ENDING FUND BALANCES	3,816,398.59	3,604,356.67	3,429,779.14
TOTAL REVENUES & OTHER FINANCING SOURCES	6,936,537.75	18,432,571.26	5,072,901.25
281 000 Long-Term Capital Debt	5,810,685.69	3,312,591.91	3,292,518.78
282 000 Refinancing	0.00	13,268,763.14	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	1,231,502.50	2,063,258.13	1,954,960.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	7,042,188.19	18,644,613.18	5,247,478.78
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00
CAPITAL PROJECTS FUND (FUNDS 41, 48, 49)	Audited 2011-2012	Unaudited 2012-2013	Budget 2013-2014
900 000 Beginning Fund Balance	1,978,847.03	779,027.56	476,305.92
900 000 Ending Fund Balance	779,027.56	476,305.92	447,197.92
TOTAL REVENUES & OTHER FINANCING SOURCES	961,092.83	3,101,111.94	360,000.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	2,160,912.30	3,403,833.58	389,108.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,160,912.30	3,403,833.58	389,108.00
FOOD SERVICE FUND (FUND 50)	Audited 2011-2012	Unaudited 2012-2013	Budget 2013-2014
900 000 Beginning Fund Balance	820,007.74	999,505.13	1,134,814.96
900 000 ENDING FUND BALANCE	999,505.13	1,134,814.96	691,441.65
TOTAL REVENUES & OTHER FINANCING SOURCES	6,118,463.20	5,941,161.79	5,883,477.00
200 000 Support Services	5,938,965.81	5,805,851.96	6,326,850.31
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	5,938,965.81	5,805,851.96	6,326,850.31

COMMUNITY SERVICE FUND (FUND 80)	Audited 2011-2012	Unaudited 2012-2013	Budget 2013-2014
900 000 Beginning Fund Balance	437,831.14	583,267.16	957,836.07
900 000 ENDING FUND BALANCE	583,267.16	957,836.07	939,835.43
TOTAL REVENUES & OTHER FINANCING SOURCES	1,551,316.83	1,654,241.68	1,654,241.36
200 000 Support Services	790,279.82	794,470.07	861,669.00
300 000 Community Services	615,600.99	485,202.70	810,573.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,405,880.81	1,279,672.77	1,672,242.00
PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2011-2012	Unaudited 2012-2013	Budget 2013-2014
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

