

2023-24 Final Budget Book

Budget Book



Green Bay Area
Public School District



10/24/23

200 S. Broadway, Green Bay, WI 54303 | 920-448-2000 | www.gbaps.org

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Board of Education

Learn more at gbaps.org.



Laura McCoy
BOARD PRESIDENT



James Lyerly
VICE PRESIDENT



Nancy Welch
TREASURER



Andrew Becker
SCHOOL DISTRICT CLERK



Laura Laitinen-Warren
TRUSTEE



Bryan Milz
TRUSTEE



Lynn Gerlach
TRUSTEE

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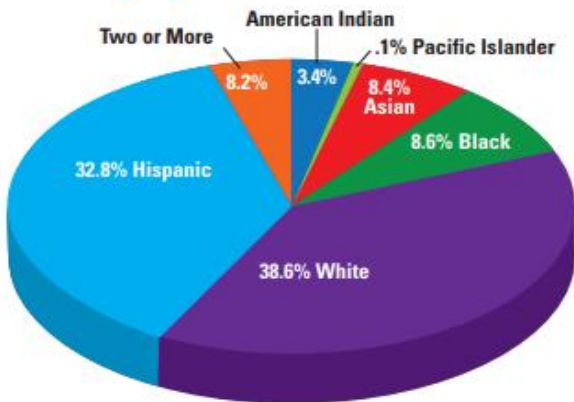
OUR DISTRICT

About Us

Founded in 1856 with the first city-built school known as the Sale School, the Green Bay Area Public School District is more than 150 years old. We are a school district rich in traditions from the East and West High Schools football rivalry to the home of City Stadium (the original football field of the Green Bay Packers).

Our culturally diverse school district is comprised of 42 schools that serve more than 18,000 students. With a mission to educate every child to be college, career and community ready, the district offers a variety of programming to meet all students' needs.

Demographics

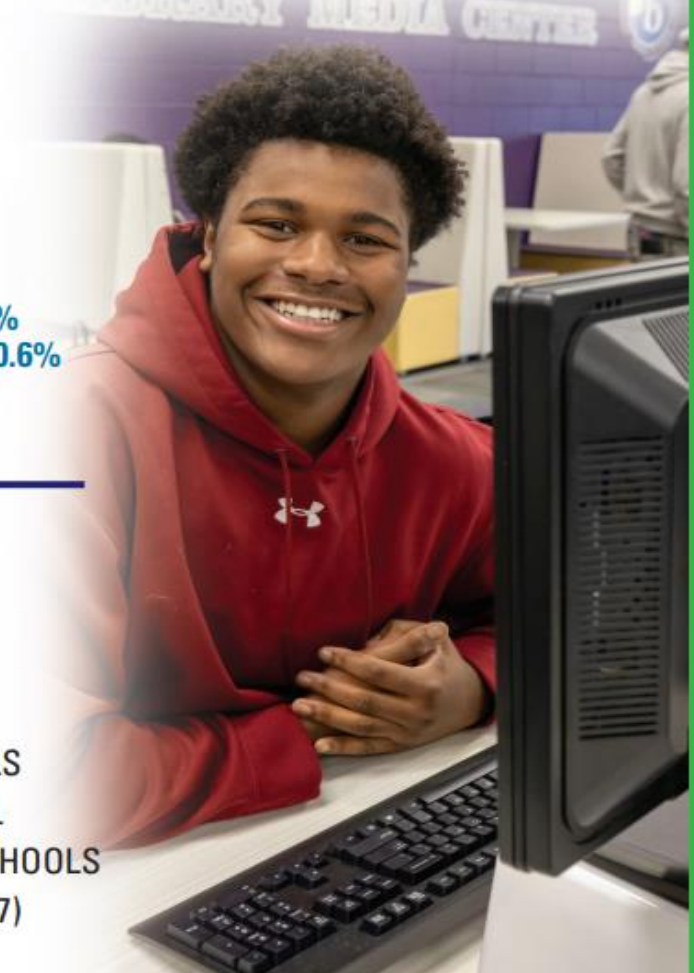


18,000+ Students
3,700+ Employees

Students with Disabilities - **16.2%**
Economically Disadvantaged - **60.6%**
English Learners - **21.3%**

Our Mission

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



Communities Served

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

Our Schools

- 4** HIGH SCHOOLS
- 2** CHARTER SCHOOLS
- 4** MIDDLE SCHOOLS
- 3** K-8 SCHOOLS
- 24** ELEMENTARY SCHOOLS
- 1** ALTERNATIVE SCHOOL
- 3** EARLY CHILDHOOD SCHOOLS
- 1** VIRTUAL SCHOOL (4K-7)



FACTSHEET

2023-2024

Personalized Pathways

Providing opportunities that are as UNIQUE as each child who walks through our doors. Learn more about the following programs at www.gbaps.org.

Early Education

Nature-based 4K at the Bay Beach Wildlife Sanctuary

K-12 International Baccalaureate Programs

Chappell Elementary
Franklin Middle School
West High School

Gifted & Talented

Leonardo da Vinci School for Gifted Learners (K-8)

Bilingual Pathways for Native English and Native Spanish Speakers

Baird Elementary
Wilder Elementary
Edison Middle School
Washington Middle School

Fine Arts

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

Community Schools

Howe Elementary Community School
Aldo Leopold Community School

Charter Schools

John Dewey Academy of Learning (JDAL)
Northeast Wisconsin School of Innovation

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

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

Virtual Learning

Katherine Johnson Academy of Enriched Virtual Learning (4K-7)
JDAL Online (6-12)

Additional Opportunities for High School Students

Preble High School Culinary Arts
Certified Nursing Assistant Program
City Stadium Automotive® at East High School
Bridges Construction & Renovation
Bay Link Manufacturing® at West High School
Project Lead the Way

Superintendent

Dr. Claude Tiller, Jr.

Board of Education

Laura McCoy, President
James Lyerly
Nancy Welch
Andrew Becker
Laura Laitinen-Warren
Bryan Milz
Lynn Gerlach

District Communication

Website – www.gbaps.org

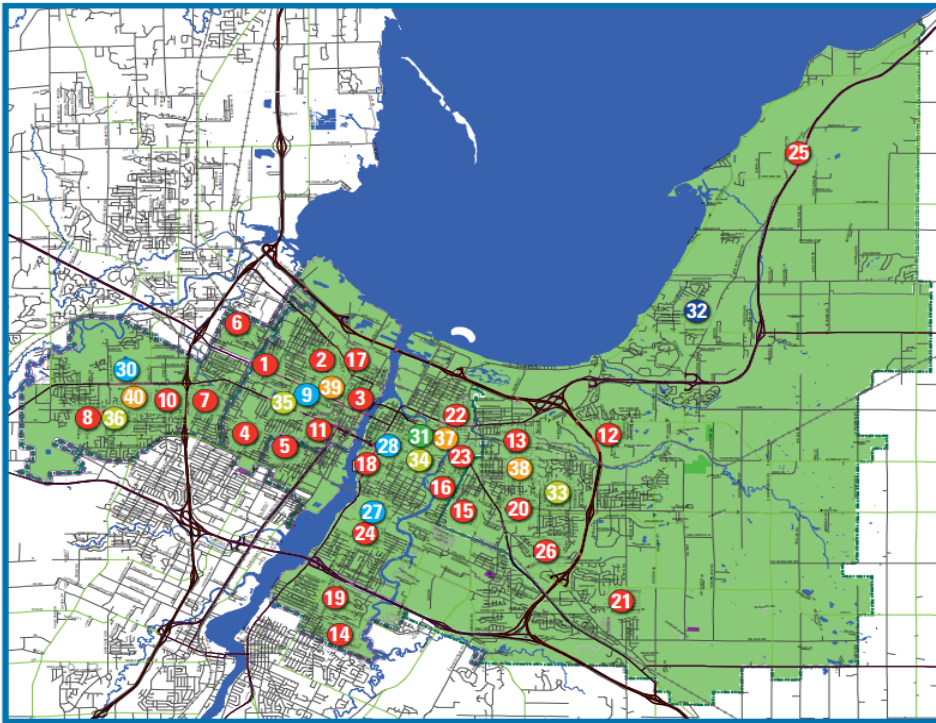
Education Connection – District newsletter mailed to all resident households three times per year.

GBAPS Connects – An email newsletter sent monthly from September – June



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OUR SCHOOLS AT A GLANCE



ELEMENTARY SCHOOLS



SPECIALTY SCHOOLS



ALTERNATIVE SCHOOL



K-8 SCHOOL



MIDDLE SCHOOLS



HIGH SCHOOLS



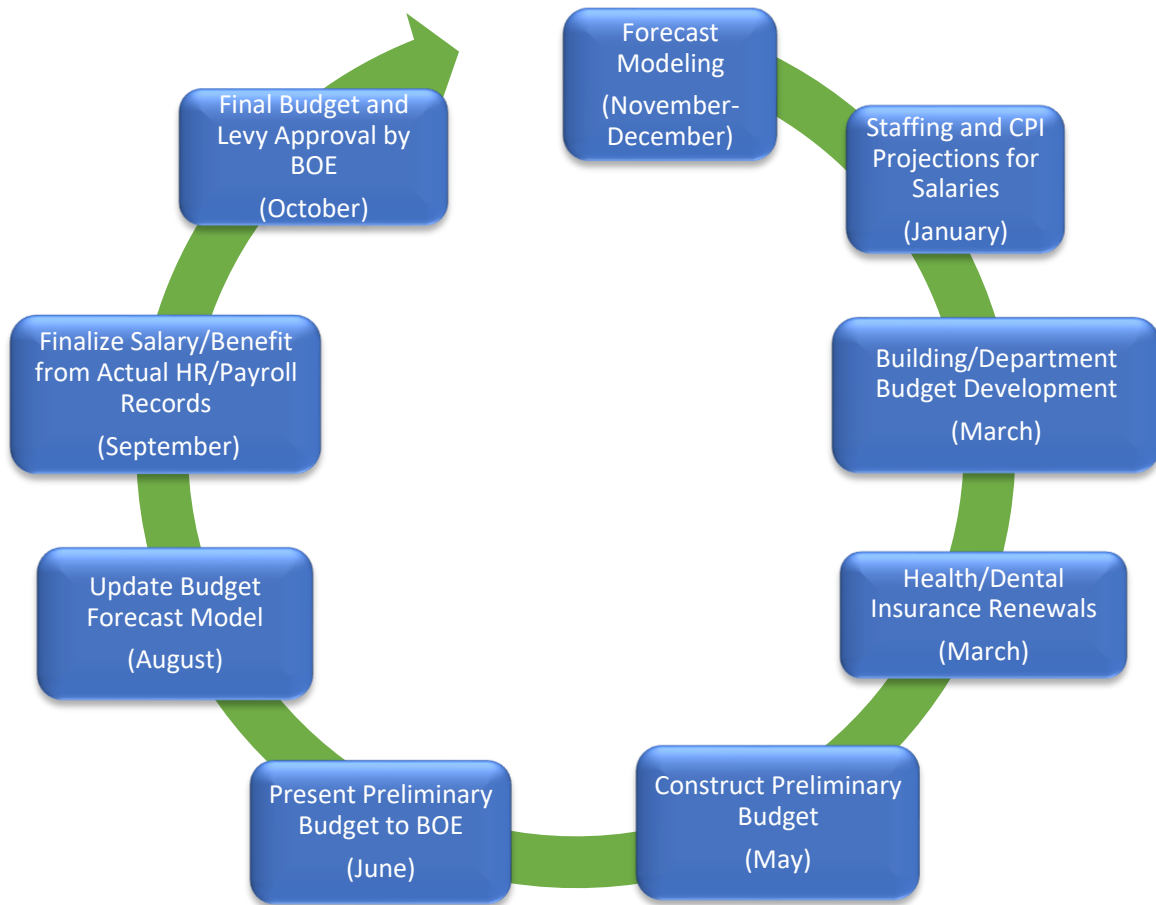
Building the Budget

The process for developing the budget follows a year-long cycle which takes input from the Board of Education, district leadership, principals, staff and the community.

Budget Governance

Monthly financial reporting is provided to the Board of Education during their regularly scheduled meetings for approval as part of the consent agenda. Semi-annual budget reviews showing actual revenues and expenditures to date are presented along with budget changes for Board approval. In addition, the District auditors review the financial statements with the Board on an annual basis.

Budget Cycle Planning Calendar



District Funds Explanation Summary

General Fund
\$336.3 M

General Fund (10): This fund is used to account for all financial transactions relating to the district's current operations, except for those required to be accounted for in other funds.

Special Revenue
Trust Fund
\$1.9 M

Special Revenue (21): This fund is used to account for the proceeds of non-trust revenues of which the expenditures are limited to specified purposes related to district operations. The most common source of such funds is gifts and donations. There may be a fund balance in this fund.

Indian
Education Fund
\$0.3 M

Indian Education (22): The grant award is determined by the federal government by the US Department of Education. The main objective of the grant is to increase academic achievement through culturally responsive professional development academic enrichment and parent engagement.

Special
Education Fund
\$55.9 M

Special Education (27): This fund is used to account for the excess cost of providing special education and related services for students with disabilities during the regular school year or extended school year. Also included are charges for services provided to other districts as a result of being a host district for a special education package or cooperative program. School Age Parent costs are also charged to this fund. No fund balance or deficit can exist in this fund.

Head Start Fund
\$4.3 M

Head Start Program (29): This provides comprehensive services to low income preschool aged children and their families living within the GBAPSD.

Food Service
Fund
\$11.7 M

Debt Service (30): This fund is used to account for transactions for the repayment of debt issues that were either authorized by school board resolution before August 12, 1993, or approved by referendum. Any fund balance that exists may be used to pay off future debt.

Pension and
OPEB Fund
\$3.1M

Capital Projects (42 & 46): Capital project funds are created whenever acquired resources are restricted for the acquisition or construction of specific capital projects or purchase of capital items. Green Bay Area Public School District reports on two capital project funds. Fund 42 was established when the voters approved a \$92.6 million referendum in November of 2022. A school board with an approved long-term capital improvement plan (minimum of 10 years) may establish a "trust" (Fund 46) that is funded with a transfer from the general fund. The contribution from Fund 10 to Fund 46 (Long-term Capital Improvement Trust Fund) is recorded as the expenditure for shared cost and equalization aid purposes. A school board is prohibited from removing money deposited into Fund 46 for a period of five years after the fund is created. After the initial five year wait period is over, funds may only be used for the purposes identified in the approved long-term capital improvement plan. The District transferred \$3.75 million into Fund 46 in 2023.

Community
Service Fund
\$3.0M

Food Service (50): All revenues and expenditures related to pupil and elderly food service activities are recorded in this fund. A fund balance in the Food Service Fund is permitted.

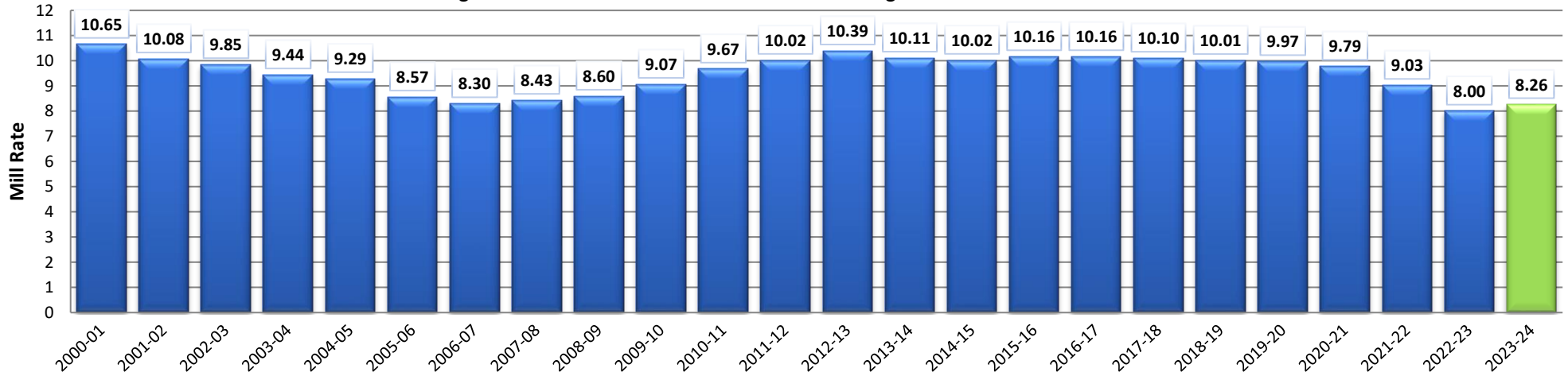
Pension and Other Employee Benefits Trust (Fund 73): This fund is used to account for resources held in trust for formally established defined benefit pension plans, defined contribution plans, or employee benefit plans. Such plans must be legally established in accordance with state statutes, federal laws and Internal Revenue Service requirements. Specific requirements for use of this fund have been established by the Department of Public Instruction. This fund applies to all post-employment benefit plans where the district is providing such benefits by contribution to a legally established irrevocable trust. There may be a fund balance in this fund.

Community Service (80): This fund is used to account for activities such as adult education, community recreation programs such as evening swimming pool operation and softball leagues, elderly food service programs, non-special education preschool, day care services, and other programs which are not elementary and secondary educational programs but have the primary function of serving the community. Actual, additional expenditures for these activities, includes salaries, benefits, travel, purchased services, etc. are to be included in this fund to the extent feasible.

**GREEN BAY AREA PUBLIC SCHOOLS
TAX LEVY COMPARISON**

Fiscal Year	Equalized Valuation	% Change	Fund 10 Levy	Fund 10 Mill Rate	Fund 30 Levy	Fund 30 Mill Rate	Fund 80 Levy	Fund 80 Mill Rate	Total Levy	Levy Increase	% Tax Levy Change	Total Mill Rate/\$1,000	% Mill Rate Change
1999-00	5,625,843,656		48,834,605	8.68	11,645,939	2.07			60,480,544				
2000-01	5,953,148,486	5.82%	49,122,134	8.25	14,304,919	2.40			63,427,053	2,946,509	4.87%	10.65	-0.93%
2001-02	6,274,702,734	5.40%	48,317,021	7.70	14,900,697	2.37			63,217,718	(209,335)	-0.33%	10.08	-5.35%
2002-03	6,542,042,397	4.26%	48,699,457	7.44	15,737,328	2.41			64,436,785	1,219,067	1.93%	9.85	-2.28%
2003-04	6,981,338,739	6.71%	50,651,410	7.26	15,252,256	2.18			65,903,666	1,466,881	2.28%	9.44	-4.16%
2004-05	7,611,585,378	9.03%	55,736,556	7.32	15,005,414	1.97			70,741,970	4,838,304	7.34%	9.29	-1.59%
2005-06	8,003,312,035	5.15%	53,321,800	6.66	15,230,705	1.90			68,552,505	(2,189,465)	-3.10%	8.57	-7.75%
2006-07	8,312,011,820	3.86%	53,476,608	6.43	15,476,062	1.86			68,952,670	400,165	0.58%	8.30	-3.15%
2007-08	8,483,667,760	2.07%	57,476,599	6.77	12,503,519	1.47	1,546,058	0.18	71,526,176	2,573,506	3.73%	8.43	1.57%
2008-09	8,585,456,292	1.20%	60,084,312	7.00	11,369,360	1.32	2,346,058	0.27	73,799,730	2,273,554	3.18%	8.60	2.02%
2009-10	8,424,923,558	-1.87%	62,810,266	7.46	10,318,093	1.22	3,267,072	0.39	76,395,431	2,595,701	3.52%	9.07	5.47%
2010-11	8,199,747,364	-2.67%	66,593,078	8.12	9,558,805	1.17	3,164,388	0.39	79,316,271	2,920,840	3.82%	9.67	6.62%
2011-12	8,041,865,132	-1.93%	67,282,195	8.37	10,003,540	1.24	3,286,790	0.41	80,572,525	1,256,254	1.58%	10.02	3.62%
2012-13	7,753,109,665	-3.59%	64,419,417	8.31	13,302,106	1.72	2,851,002	0.37	80,572,525	0	0.00%	10.39	3.72%
2013-14	7,908,840,307	2.01%	69,385,927	8.77	7,712,895	0.98	2,851,002	0.36	79,949,824	(622,701)	-0.77%	10.11	-2.73%
2014-15	7,983,952,979	0.95%	65,066,789	8.15	12,118,667	1.52	2,764,368	0.35	79,949,824	0	0.00%	10.02	-3.58%
2015-16	8,155,078,816	2.14%	72,102,337	8.84	8,012,550	0.98	2,764,368	0.34	82,887,085	2,937,261	3.67%	10.16	1.43%
2016-17	8,271,000,000	1.42%	74,701,671	9.03	6,600,000	0.80	2,764,368	0.33	84,069,505	1,182,420	1.43%	10.16	0.00%
2017-18	8,611,359,305	4.12%	77,446,406	8.99	6,800,000	0.79	2,764,368	0.32	87,010,774	2,941,269	3.50%	10.10	-0.59%
2018-19	8,906,285,059	3.42%	72,184,353	8.10	14,231,840	1.60	2,764,368	0.31	89,180,561	2,169,787	2.49%	10.01	-0.90%
2019-20	9,311,617,960	4.55%	74,161,472	7.96	15,900,000	1.71	2,764,368	0.30	92,825,840	3,645,279	4.09%	9.97	-0.44%
2020-21	9,767,224,745	4.89%	72,110,491	7.38	20,700,000	2.12	2,764,368	0.28	95,574,859	2,749,019	2.96%	9.79	-1.84%
2021-22	10,636,879,231	8.90%	63,742,537	5.99	29,495,000	2.77	2,764,368	0.26	96,001,905	427,046	0.45%	9.03	-7.77%
2022-23	12,164,105,183	14.36%	52,594,025	4.32	42,000,000	3.45	2,764,368	0.23	97,358,393	1,356,488	1.41%	8.00	-11.32%
2023-24	13,240,500,164	8.85%	68,829,742	5.20	37,783,772	2.85	2,764,368	0.21	109,377,882	12,019,489	12.35%	8.26	12.76%

Change in Mill Rate for the Fiscal Years 2000-01 through 2023-24



2023-24 GENERAL FUND 10

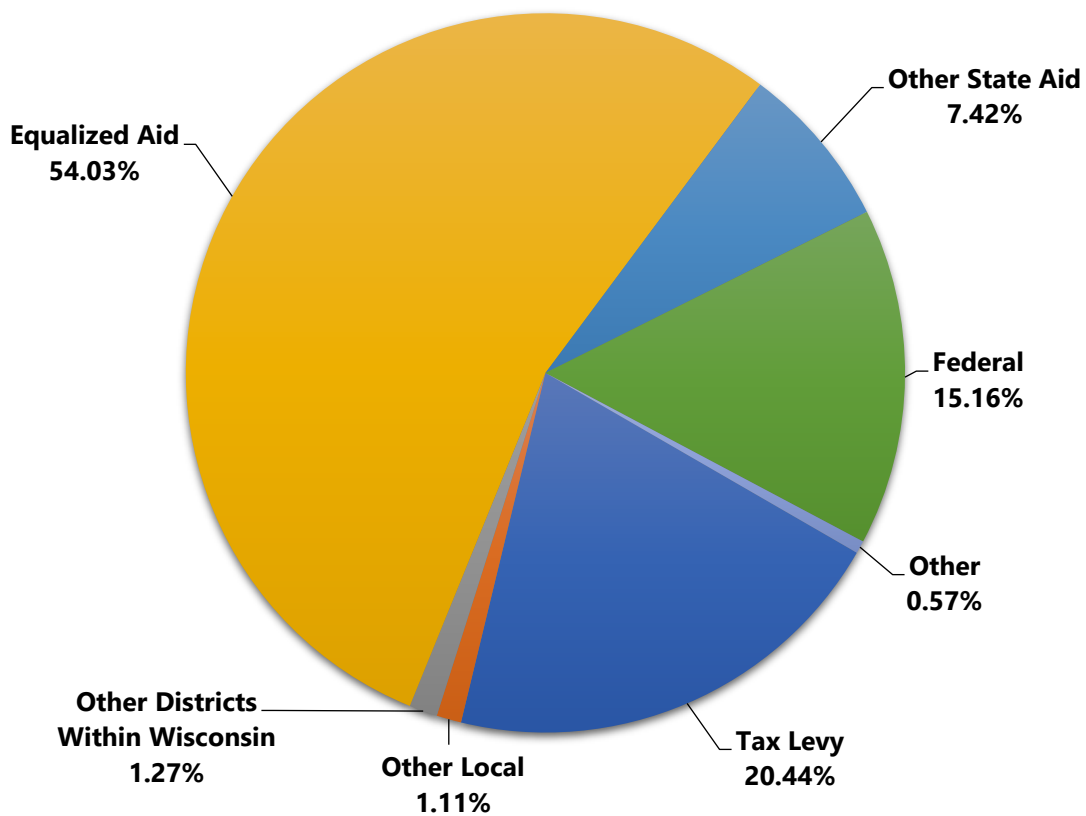
The General Fund records, and accounts for, all major operations of the District which do not have to be accounted for in another special-purpose fund. The main sources of revenue include property taxes, student fees, and State and Federal aids and grants. Operating expenditures include salaries, benefits, contracted services, consumables, equipment, and insurance. Expenditures are accounted for by programs relating to instruction, student services, administration, maintenance, and transfers.

There is approximately \$37 million dollars of ESSER funds budgeted in the general fund, with \$16.5 million earmarked for specific purposes. Green Bay took a conservative approach in spending these dollars due to the uncertainty of the state budget and facing a significant deficit at the time. The unallocated ESSER funds provided flexibility to continue with the facility master planning and allowed the district to avoid making major budget reductions in the current year. This has also provided an opportunity to fund future liabilities that the general fund is currently paying for.

FUND BALANCE	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Beginning Fund Balance	60,482,766	67,629,849	68,269,348	68,447,044
Revenues	284,819,944	304,640,655	300,841,273	336,689,291
Expenditures	277,672,861	304,001,156	300,663,577	336,689,291
ENDING FUND BALANCE	<u>\$67,629,849</u>	<u>\$68,269,348</u>	<u>\$68,447,044</u>	<u>\$68,447,044</u>

FUND 10 REVENUES

FUND 10 - GENERAL FUND Revenue 2023-24	BUDGET	%
Tax Levy	68,829,742	20.44%
Other Local	3,742,443	1.11%
Other Districts Within Wisconsin	4,269,087	1.27%
Equalized Aid	181,916,216	54.03%
Other State Aid	24,987,336	7.42%
Federal	51,041,087	15.16%
Other	1,903,380	0.57%
TOTAL REVENUE	\$336,689,291	100%



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

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Unaudited</u>	<u>2024 Budget</u>
REVENUE	<u>Source</u>				
INDIRECT COSTS					
Indirect Costs	120	116,527	0	8,119	0
LOCAL REVENUE					
Taxes	210	72,277,237	63,908,331	52,759,062	68,994,742
Payments for Services	240	325,946	434,551	526,224	274,943
Non-Capital Sales	260	11,648	72,344	56,393	45,000
School Activity Income	270	3,927	135,459	175,029	180,000
Interest on Investments	280	16,272	116,557	2,316,092	2,100,000
Other Local	290	252,502	507,283	1,022,222	977,500
INTERDISTRICT PAYMENTS WITHIN WI					
Open Enrollment Tuition	340	3,941,064	4,306,235	4,293,045	4,170,304
INTERMEDIATE REVENUE					
Federal Aid transit from CESA	510	0	0	45,371	98,783
Payments from CESA	540	11,620	4,601	0	0
STATE REVENUE					
State Aid Categorical	610	2,720,912	2,936,067	3,895,045	3,725,677
State Aid General	620	166,851,753	174,618,770	183,552,164	181,916,216
Special Projects Grants	630	565,676	511,607	589,470	491,493
Payments for Services	640	329,188	87,791	94,276	100,000
AGR	650	4,592,089	4,387,704	4,390,184	4,382,500
DNR State Revenue	660	5,967	6,785	7,335	7,000
Other State Rev (Per Pupil)	690	16,965,180	17,324,754	16,546,146	16,280,666
FEDERAL REVENUE					
Federal Aid Categorical	710	258,365	221,921	220,186	243,616
Special Projects Grants	730	6,885,030	20,334,422	17,714,886	40,958,420
Title I Revenue	750	6,145,432	6,636,457	6,792,669	7,189,051
Federal Aid through State Agencies	780	2,145,468	6,371,273	4,925,694	2,650,000
OTHER FINANCING REVENUE					
Sale of Capital Assets	860	87,037	77,634	193,950	125,000
Capital Leases	870	0	470,817	88,662	85,000
OTHER REVENUE					
Adjustments	960	14,357	19,591	45,420	20,000
E-Rate Refund	970	296,715	802,105	164,627	1,548,380
Miscellaneous Revenue	990	33	347,597	419,001	125,000
TOTAL REVENUE:		\$284,819,944	\$304,640,655	\$300,841,272	\$336,689,291

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

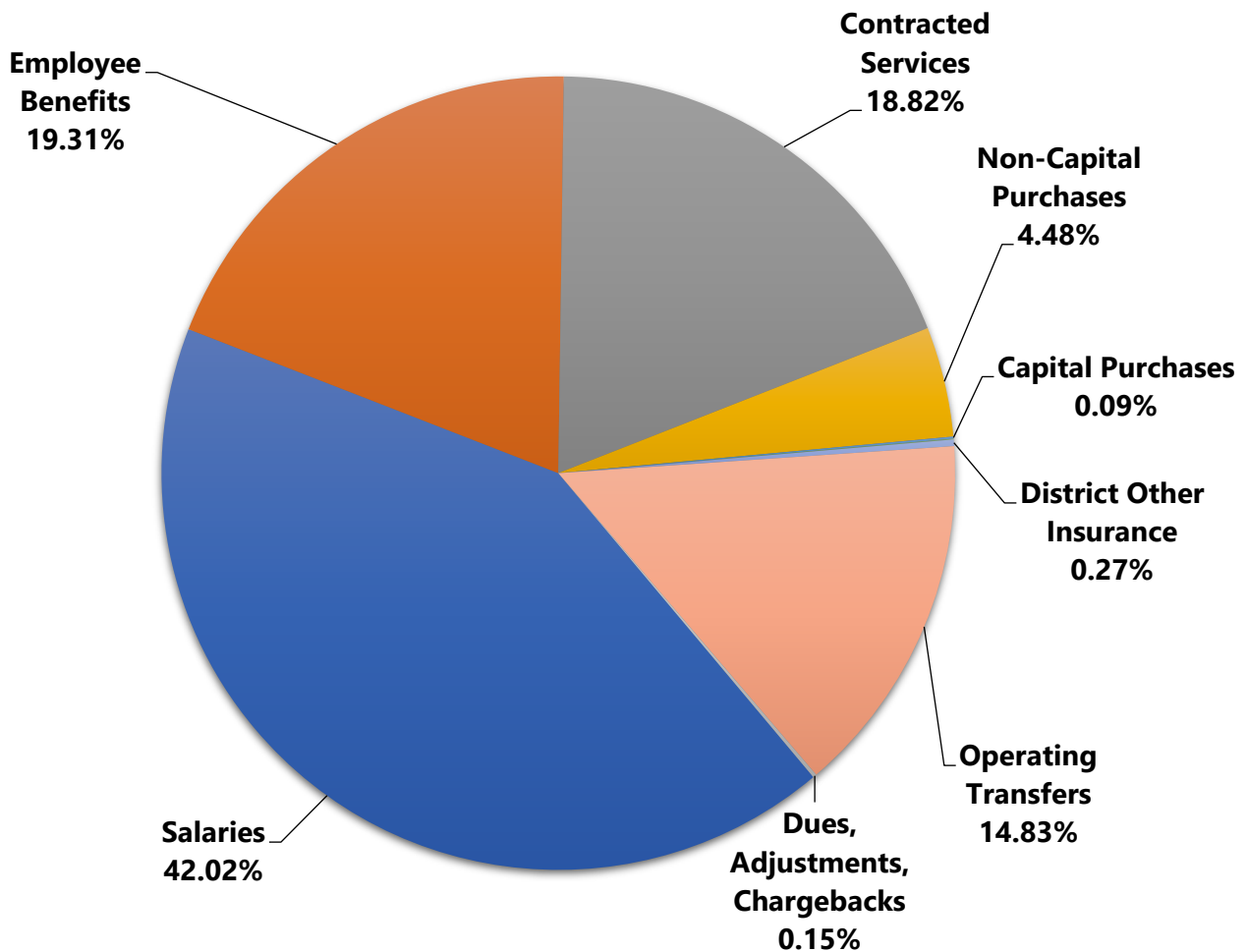
DETAIL OF REVENUE

	<u>Source</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Unaudited</u>	<u>2024 Budget</u>
<u>INDIRECT COSTS</u>					
Transfer from Fund 22	122	0	0	8,119	0
Transfer from Fund 29	129	116,527	0	0	0
TOTAL:		\$116,527	\$0	\$8,119	\$0
<u>LOCAL REVENUE</u>					
Local Property Taxes	211	72,110,491	63,742,537	52,594,025	68,829,742
Mobile Home Taxes	213	166,746	165,794	165,037	165,000
Private Tuition Payments	241	0	20,402	110,552	55,000
General Tuition Private Agency	242	325,946	304,200	299,750	104,443
Transportation Fees	248	0	109,948	115,923	115,500
Resale Revenue	262	0	38,731	36,254	30,000
Non-Capital Sales	264	0	33,612	20,139	15,000
Non-Capital Sales	269	11,648	0	0	0
Cocurricular Admissions	270	1,635	0	0	0
Cocurricular Admissions	271	(3,282)	67,077	117,132	120,000
Cocurricular Season Pass	272	0	26,225	29,124	30,000
Invitational Fees	274	5,574	42,156	28,773	30,000
Interest on Investments	280	16,272	116,557	2,316,092	2,100,000
3rd Party Bill to Account	291	0	239,544	363,055	300,000
Student/Parking Fees	292	57,272	110,515	453,835	475,000
Rental Fees	293	86,698	148,533	171,140	175,000
Graduation Fees	296	150	25	14,562	15,000
Student Fines	297	7,528	4,537	15,743	7,500
Transcript Fees	298	3,911	4,128	3,887	5,000
Miscellaneous	299	96,942	0	0	0
TOTAL:		\$72,887,532	\$65,174,525	\$56,855,022	\$72,572,185
<u>INTERDISTRICT PAYMENTS WITHIN WI</u>					
Tuition from Other WI Districts	341	2,321	11,154	0	0
Tuition - Open Enrollment	345	3,938,743	4,295,081	4,293,045	4,170,304
TOTAL:		\$3,941,064	\$4,306,235	\$4,293,045	\$4,170,304
<u>INTERMEDIATE REVENUE</u>					
Federal Aid Transit from CESA	517	0	0	45,371	98,783
Other Payments from CESA	549	11,620	4,601	0	0
TOTAL:		\$11,620	\$4,601	\$45,371	\$98,783
<u>STATE REVENUE</u>					
Transportation Aid	612	203,160	221,371	202,806	200,000
Library Aid	613	1,121,440	1,148,651	1,475,109	1,475,000
Bilingual Aid	618	1,004,260	994,129	1,023,989	1,049,018
Other Categorical Aids	619	392,053	571,916	1,193,141	1,001,659
Equalization Aid	621	165,375,934	173,471,700	182,405,094	181,916,216
High Poverty Aid	628	1,475,819	1,147,070	1,147,070	0

	<u>Source</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Unaudited</u>	<u>2024 Budget</u>
Special Project Grants	630	565,676	511,607	589,470	491,493
State Tuition	641	329,188	87,791	94,276	100,000
AGR Aid	650	4,592,089	4,387,704	4,390,184	4,382,500
State Rev through Local Units	660	5,967	6,785	7,335	7,000
State Tax Exempt Aid	691	1,158,861	1,275,620	1,274,913	1,275,000
Per Pupil Aid	695	15,622,068	15,376,466	15,064,084	14,894,166
Other State Rev	699	184,251	672,668	207,149	111,500
TOTAL:		\$192,030,765	\$199,873,477	\$209,074,620	\$206,903,552
<u>FEDERAL REVENUE</u>					
Vocational Education Aid	713	258,365	221,921	220,186	243,616
Special Project Grants	730	6,885,030	20,334,422	17,714,886	40,958,420
Title I Revenue	751	6,145,432	6,636,457	6,792,669	7,189,051
Fed Aid through State Agencies	780	0	3,651,095	2,175,426	0
SBS Medicaid Revenue	781	2,145,468	2,720,178	2,750,268	2,650,000
TOTAL:		\$15,434,294	\$33,564,073	\$29,653,436	\$51,041,087
<u>OTHER FINANCING REVENUE</u>					
Sale of Capital Assets	860	87,037	77,634	193,950	125,000
Capital Leases	878	0	470,817	88,662	85,000
TOTAL:		\$87,037	\$548,451	\$282,612	\$210,000
<u>OTHER REVENUE</u>					
Insurance Adjustments	964	14,357	19,591	45,420	20,000
Aidable Adjustments	971	296,715	792,043	163,901	1,547,380
Property Tax General Aid Refund	972	0	10,062	726	1,000
Miscellaneous Revenue	990	33	347,597	419,001	125,000
TOTAL:		\$311,105	\$1,169,293	\$629,049	\$1,693,380
TOTAL REVENUES:		\$284,819,944	\$304,640,655	\$300,841,272	\$336,689,291

FUND 10 EXPENDITURES

FUND 10 - GENERAL FUND Expenditures 2023-24	BUDGET	%
Salaries	141,480,129	42.02%
Employee Benefits	65,025,528	19.31%
Contracted Services	63,370,165	18.82%
Non-Capital Purchases	15,096,052	4.48%
Capital Purchases	295,000	0.09%
Debt Service	98,821	0.03%
District Other Insurance	908,347	0.27%
Operating Transfers	49,924,321	14.83%
Dues, Adjustments, Chargebacks	490,928	0.15%
TOTAL EXPENDITURES	\$336,689,291	100%



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

	<u>Object</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Unaudited</u>	<u>2024 Budget</u>
<u>SALARIES</u>					
Teacher Salaries	200111	83,879,219	86,004,862	85,583,638	91,805,424
Mgt/Tech/Other Prof Salaries	200112	15,189,767	16,025,624	15,916,287	16,391,714
Paraprofessional Salaries	200113	2,194,621	2,662,864	2,406,762	2,498,228
Clerical Salaries	200114	5,863,744	6,458,915	6,413,066	6,763,083
Coordinator Salaries	200116	34,009	29,948	31,610	31,882
Student Learning Advocate/Support Asst	200117	630,668	636,292	766,130	915,563
Executive Assistant Salaries	200118	462,196	444,600	306,065	219,998
Law Enforcement Officer	200119	9,729	34,188	12,407	12,406
Secondary Monitor Salaries	200121	1,171,813	1,275,076	1,289,144	1,220,790
Elementary Monitor Salaries	200122	1,235,621	1,331,599	1,274,196	1,411,318
Coop Clerical Salaries	200123	4,559	20,056	14,901	13,134
Truant Officer Salaries	200124	596	2,484	1,604	1,325
Parent Assistant Salaries	200125	28,938	43,282	33,860	45,000
Hourly w/Benefits	200126	309,222	305,304	430,241	470,579
Van Drivers	200127	183,052	198,211	189,210	265,197
Sub Teacher Salaries	200131	113,389	1,149,975	1,357,267	1,317,000
Interfaculty Sub Salaries	200132	330,286	781,762	404,469	390,000
Sub Clerical Salaries	200133	41,647	96,538	80,612	83,000
Sub Paraprofessional Salaries	200134	38,997	60,254	73,869	73,000
Sub Secondary Monitor Salaries	200135	3,551	13,559	20,389	19,309
Limited Term Employee Salaries	200137	1,050,839	2,571,604	1,163,188	1,150,000
Sub Elementary Monitor Salaries	200138	12,651	26,193	21,263	18,800
Sub Teacher Approved/Meeting Conference	200139	2,030	46,017	113,241	136,418
Cocurricular Salaries	200141	1,185,068	1,343,696	1,287,512	1,365,577
Non-Teaching Duty Salaries	200142	40,328	87,377	89,267	86,897
Summer School Non-Cert Teacher Salaries	200143	0	8,116	16,329	0
Teacher Department Chair Salaries	200144	343,963	356,873	355,259	383,623
Summer School Teaching Salaries	200145	666,360	3,893,624	940,896	865,000
Board of Education Compensation	200148	42,400	50,795	52,455	52,768
Stipend	200149	1,265,422	653,760	365,102	356,829
Teacher House Leader Salaries	200150	28,832	31,137	12,725	0
Teacher Prof Development Certification	200152	26,535	0	0	0
Sign on Bonus	200156	6,738	1,000	0	0
Teacher Overloads	200157	620,249	575,425	466,312	468,056
Custodial/Maintenance Salaries	200161	8,719,182	8,921,707	8,862,645	9,450,613
Temporary Employee Salaries	200162	253,186	267,451	193,842	246,953
Custodial/Maint Overtime Salaries	200163	64,742	194,131	187,787	149,846
Building Rental Custodian Overtime Salaries	200165	4,074	8,745	10,470	16,875
Snowplow Overtime Salaries	200166	22,326	42,958	59,373	50,000
Emergency Repair Overtime Salaries	200167	830	1,848	3,124	2,560
Additional Time - Teacher	200171	1,411,048	1,397,414	1,040,066	2,394,479

	Object	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Additional Time - Administrator	200172	61,443	79,382	37,449	42,823
Additional Time - Paraprofessional	200173	61,854	85,245	76,674	62,209
Additional Time - Clerical	200174	141,863	198,350	117,178	106,250
Additional Time - Food Service	200175	1,269	1,503	2,204	2,000
Additional Time - Secondary Monitor	200176	26,223	34,654	17,748	9,400
Additional Time - Elementary Monitor	200177	211,193	518,680	49,496	35,925
Additional Time - Executive Assistant	200178	30,632	9,780	9,583	4,000
Additional Time - Miscellaneous	200179	113,868	55,201	64,934	74,278
TOTAL:		\$128,140,770	\$139,038,058	\$132,221,850	\$141,480,129

EMPLOYEE BENEFITS

Employer Retirement Contribution	200212	8,335,316	8,727,561	8,488,899	9,469,375
Emeritus	200218	0	4,784,257	7,624,340	15,256,320
Social Security	200220	9,318,060	9,990,189	9,564,763	10,324,165
Life Insurance	200230	104,360	101,068	95,542	94,412
Dental Insurance	200243	2,172,379	2,196,174	2,209,412	2,308,042
Vision Insurance	200246	9,161	9,315	12,775	14,418
Health Insurance	200248	24,083,682	29,784,917	27,976,050	25,573,754
Long Term Disability Insurance	200251	424,004	536,364	574,661	567,070
Workers Compensation Insurance	200254	1,257,184	1,353,431	1,366,939	1,417,972
Emeritus (see 200218)	200290	2,271,230	0	0	0
Annuity Payment	200293	18,000	0	0	0
TOTAL:		\$47,993,376	\$57,483,276	\$57,913,381	\$65,025,528

CONTRACTED SERVICES

Contracted Services	200310	4,567,653	4,443,058	4,720,281	2,864,924
Professional Learning	200312	826,331	916,775	468,861	473,655
Outside Contracted Technology Repair/Maintenance	200321	7,322	491,513	379,901	395,750
Lease/Rental Computer Equipment	200322	42,860	112,977	0	0
Equipment Repair	200324	315,618	451,972	436,143	506,888
Vehicle and Equipment Rental/Lease	200325	140,618	23,014	95,042	5,760
Site Rental	200326	9,984	4,723	4,572	6,624
Construction - Contractors	200327	5,982,083	756,036	3,398,739	5,500,000
Building Rental	200328	232,368	0	0	0
Cleaning Service	200329	170,162	22,611	0	0
Utilities - Gas	200331	536,087	744,515	784,534	929,500
Utilities - Electricity	200336	1,445,432	1,939,208	1,976,036	2,021,000
Utilities - Water	200337	99,892	138,783	127,881	129,850
Utilities - Sewerage	200338	332,662	403,630	413,130	407,050
Student Transportation	200341	5,099,150	6,800,668	5,924,381	6,739,878
Employee Travel	200342	23,578	230,140	296,975	206,505
Vehicle Fuel	200348	80,773	140,510	143,694	172,393
Other Travel	200349	250	198	450	0
Advertising	200351	48,311	40,701	83,222	57,240
Postage	200353	204,677	131,866	133,242	132,220

	<u>Object</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Unaudited</u>	<u>2024 Budget</u>
Printing & Binding	200354	30,036	57,166	66,601	59,360
Telecommunications	200355	398,626	170,995	54,748	52,880
Internet Access	200358	557,294	664,531	274,145	335,138
Software Services	200360	4,192,035	8,978,100	7,837,451	8,900,969
Educational Services - Non Governmental	200370	11,427	203,353	151,295	178,528
Instr Payment Private Vendor	200371	23,776	1,005,790	712,772	717,655
Instr Payment Private Schools	200373	0	57,776	63,680	0
Payments to Municipalities	200381	1,484	216,612	172,322	171,100
Payments to Other WI Districts	200382	17,903,526	18,316,061	18,655,179	19,431,836
Payment to Counties	200385	1,507	0	5	0
Payments to CESA	200386	179,205	215,276	211,286	193,950
Payments to State	200387	7,748,244	8,957,762	9,615,415	12,593,887
Payments to WI Tech Colleges	200389	105,188	247,582	288,629	185,625
TOTAL:		\$51,318,160	\$56,883,903	\$57,490,611	\$63,370,165

NON-CAPITAL PURCHASES

General Supplies	200411	3,806,057	3,315,208	2,926,530	2,723,501
Food	200415	78	171	0	0
Medical Supplies	200416	0	124,009	0	0
Apparel	200420	98,120	117,658	188,388	380,010
General Media	200430	1,217,175	1,546,303	1,323,920	1,521,370
Non-Capital Equipment	200440	1,632,184	1,561,978	1,537,637	361,014
Tools & Implements	200446	10,718	15,280	16,473	11,000
Resale Expense	200450	16,632	33,040	52,990	0
Textbooks	200470	251,812	505,068	251,689	6,156,827
Workbooks	200472	331,960	847,246	164,917	244,070
Technology Related Supplies	200481	702,109	395,752	216,616	112,566
Non-Capital Technology Hardware	200482	6,815,114	5,206,569	5,957,598	3,388,676
Nonstudent Reference Materials	200490	133,471	349,473	181,622	197,018
TOTAL:		\$15,015,431	\$14,017,755	\$12,818,381	\$15,096,052

CAPITAL PURCHASES

Site Component Add/Replacement	200521	6,942	0	0	0
Building Acquisition	200531	3,103,210	0	0	0
Building Component Add/Replace	200541	46,570	0	877,191	0
Equipment Addition	200553	280,325	285,703	881,599	45,000
Equipment Replacement > \$5,000	200563	420,601	983,258	599,802	200,000
Technology Related Hardware > \$5,000	200581	718,517	311,663	501,449	50,000
TOTAL:		\$4,576,165	\$1,580,624	\$2,860,041	\$295,000

	<u>Object</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Unaudited</u>	<u>2024 Budget</u>
<u>DEBT SERVICE</u>					
Principal on Capital Lease	200678	0	140,968	133,630	94,386
Interest on Capital Leases	200688	0	9,170	8,095	3,960
Paying Agent Fees	200691	2,850	2,533	475	475
TOTAL:		\$2,850	\$152,671	\$142,200	\$98,821
<u>DISTRICT INSURANCE</u>					
Liability Insurance	200711	155,415	159,607	160,564	168,000
Property Insurance	200712	504,795	562,684	603,056	710,347
Unemployment Compensation Insurance	200730	427,868	24,413	38,973	30,000
TOTAL:		\$1,088,078	\$746,704	\$802,593	\$908,347
<u>OPERATING TRANSFERS</u>					
Transfer to Special Education Fund	200827	28,942,631	33,008,115	32,123,993	33,021,339
Transfer to Capital Improvement Trust	200846	0	0	3,750,000	16,902,982
Transfer to Food Service	200850	161,881	0	95,681	0
TOTAL:		\$29,104,512	\$33,008,115	\$35,969,674	\$49,924,321
<u>MISCELLANEOUS EXPENSES</u>					
District Dues and Fees	200941	138,975	138,187	147,345	189,497
Employee Dues and Fees	200942	57,818	31,807	31,256	38,989
Student Dues and Fees	200943	56,817	138,976	156,753	147,505
Other Dues/Fees	200949	12,433	38,455	26,384	29,100
Insurance Adjustment	200964	17,614	18,724	19,096	5,000
Other Adjustments	200969	75,796	558,163	625	60,837
Refund Payment Prior Year	200971	27,167	1,723	0	0
Property Tax Refunds	200972	46,901	164,014	63,387	20,000
TOTAL:		\$433,520	\$1,090,050	\$444,847	\$490,928
TOTAL EXPENDITURES:		\$277,672,861	\$304,001,156	\$300,663,577	\$336,689,291

GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2023-24
SPECIAL EDUCATION FUND 27

FUND 27 REVENUES

The revenues in this fund come from three sources: local, State and Federal. The chart on page 21 shows that 59.11% of special education costs are paid with district funds. The Federal government awards 11.85% through grants and Medicaid reimbursement. The State reimbursed the District 29.04% of the prior year's expenditures through categorical aid and other costs. The General Fund is required to transfer a reconciled amount of monies to cover the difference between total costs less the revenue received from other financing sources. The budgeted amount of the General Fund transfer for 2023-24 will be \$33 million. The District provides services for 3,078 Special Education students.

FUND 27 EXPENDITURES

Expenditures are expected to total approximately \$55.9 million. School districts that receive Federal special education aid are required to maintain the same or greater local funding from one year to the next on a per-pupil basis. This is called the Maintenance of Effort (MOE). The Wisconsin Department of Public Instruction performs annual compliance reviews to determine whether school districts have met the federal requirements. With the included budget it is calculated that the District will be in compliance with MOE.

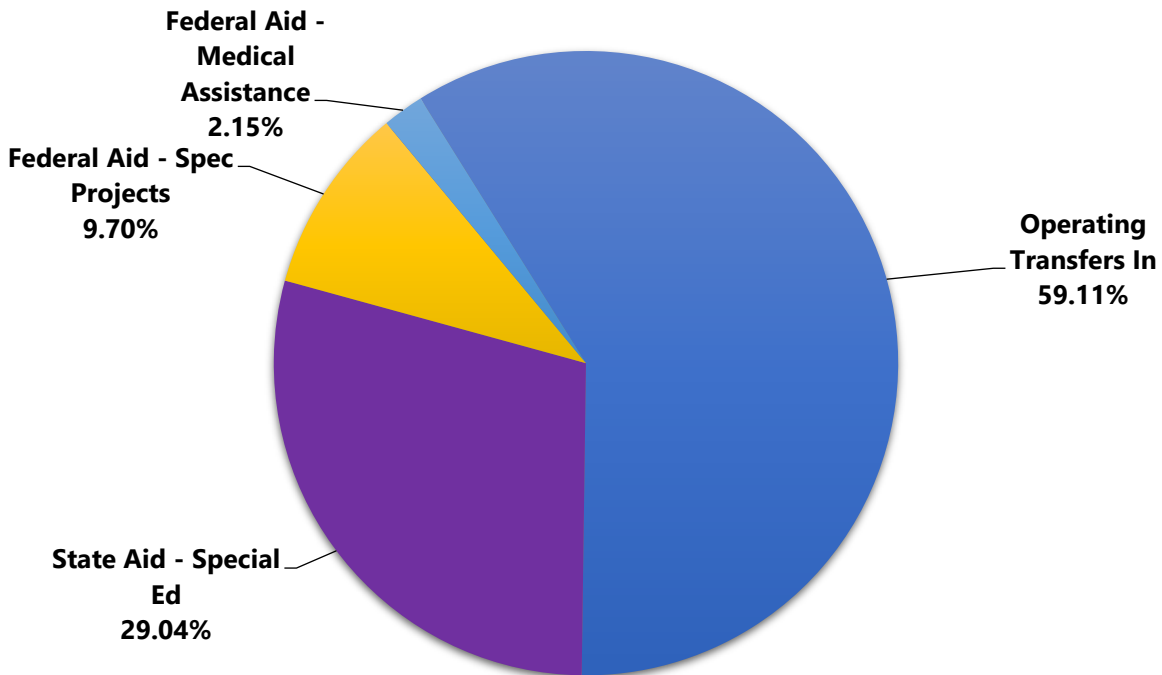
FUND BALANCE

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

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

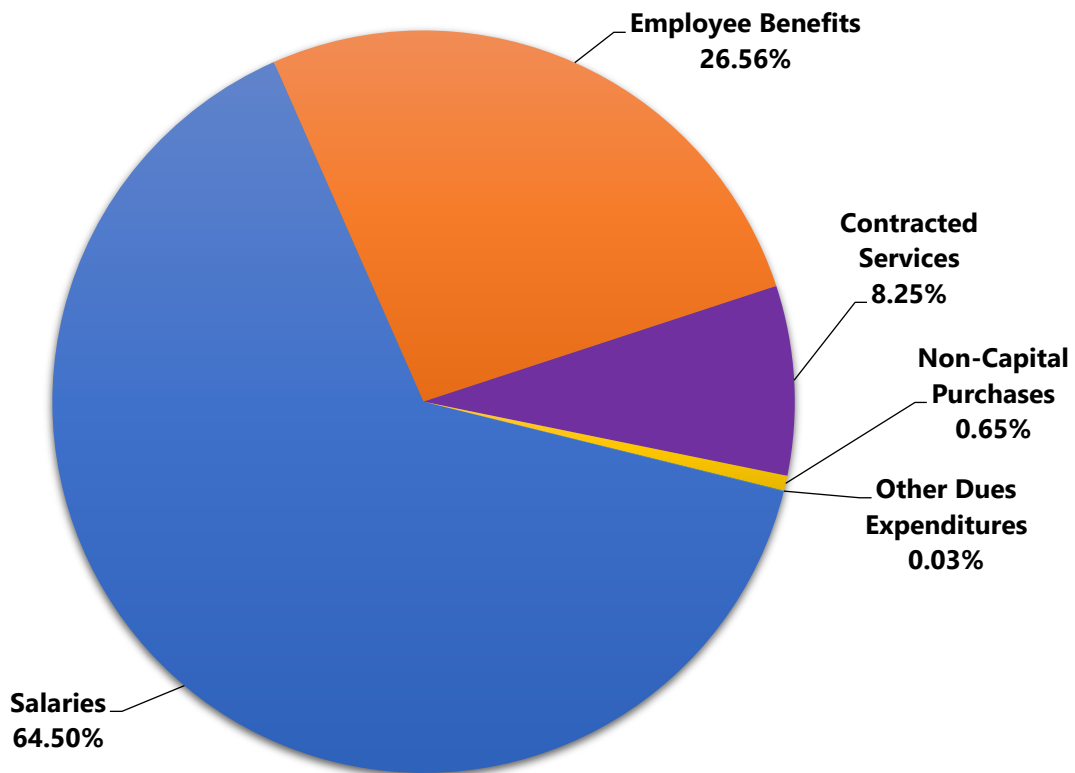
DETAIL OF REVENUE

<u>Source</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Unaudited</u>	<u>2024 Budget</u>
<u>OPERATING TRANSFERS</u>				
Transfer from General Fund	110	28,942,631	33,008,115	32,123,993
TOTAL:	\$28,942,631	\$33,008,115	\$32,123,993	\$33,021,339
<u>INTERDISTRICT PAYMENTS WITHIN WI</u>				
Special Ed Tuition - Non-Open Enrollment	346	38,724	33,863	0
TOTAL:	\$38,724	\$33,863	\$0	\$0
<u>INTERMEDIATE REVENUE</u>				
Federal Aid Transit from CESA	517	3,000	5,260	0
TOTAL:	\$3,000	\$5,260	\$0	\$0
<u>STATE REVENUE</u>				
State Handicapped Aid	611	12,067,172	12,406,079	14,609,057
High Cost Spec Educ Aid	625	152,428	254,278	340,214
Special Ed Transition BBL	697	125,000	108,076	102,229
TOTAL:	\$12,344,600	\$12,768,433	\$15,051,500	\$16,225,816
<u>FEDERAL REVENUE</u>				
Special Project Grants	730	6,823,708	5,511,549	5,769,007
SBS Medicaid Revenue	781	943,613	885,762	1,221,689
TOTAL:	\$7,767,321	\$6,397,311	\$6,990,696	\$6,618,971
TOTAL REVENUES:	\$49,096,276	\$52,212,982	\$54,166,188	\$55,866,126



FUND 27 EXPENDITURES

FUND 27 - SPECIAL EDUCATION Expenditures 2023-24	BUDGET	%
Salaries	36,035,671	64.50%
Employee Benefits	14,840,541	26.56%
Contracted Services	4,606,795	8.25%
Non-Capital Purchases	365,069	0.65%
Other Dues Expenditures	18,050	0.03%
TOTAL EXPENDITURES	\$55,866,126	100%



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

	<u>Object</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Unaudited</u>	<u>2024 Budget</u>
<u>SALARIES</u>					
Teacher Salaries	200111	22,919,476	23,205,126	24,451,133	26,303,831
Mgt/Tech/Other Prof Salaries	200112	666,778	785,408	854,203	967,532
Paraprofessional Salaries	200113	6,680,486	7,148,653	7,125,004	6,939,686
Clerical Salaries	200114	332,392	328,279	384,792	449,926
Executive Assistant Salaries	200118	57,744	53,355	0	0
Bus Aides	200120	213,869	359,749	299,135	250,192
Elementary Monitor Salaries	200122	0	0	12,165	7,216
Coop Clerical Salaries	200123	1,553	4,421	956	887
Sub Teacher Salaries	200131	10,822	156,598	201,487	200,000
Interfaculty Sub Salaries	200132	0	9,817	403	0
Sub Paraprofessional Salaries	200134	45,068	105,166	159,095	160,000
Limited Term Employee Salaries	200137	328,599	50,488	126,447	126,000
Sub Teacher Approved/Meeting Conference	200139	0	1,055	2,571	10,250
Teacher Department Chair Salaries	200144	110,091	114,924	113,795	122,886
Summer School Teaching Salaries	200145	32,667	84,060	32,944	34,780
Stipend	200149	176,694	46,644	32,900	35,000
Teacher Prof Development Certification	200152	15,392	320	0	0
Sign on Bonus	200156	15,474	0	0	0
Teacher Overloads	200157	22,620	13,810	11,205	10,155
Additional Time - Teacher	200171	190,850	219,808	155,297	282,880
Additional Time - Paraprofessional	200173	71,962	128,047	151,290	121,850
Additional Time - Clerical	200174	4,845	1,545	2,059	8,000
Additional Time - Elementary Monitor	200177	0	0	370	0
Additional Time - Executive Assistant	200178	2,010	1,002	0	4,000
Additional Time - Miscellaneous	200179	402	427	8,551	600
TOTAL:		\$31,899,794	\$32,818,702	\$34,125,801	\$36,035,671
<u>EMPLOYEE BENEFITS</u>					
Employer Retirement Contribution	200212	2,097,740	2,118,099	2,222,700	2,418,055
Emeritus	200218	0	1,031,243	519,352	548,224
Social Security	200220	2,308,013	2,384,377	2,475,181	2,638,506
Life Insurance	200230	30,503	29,488	28,733	27,457
Dental Insurance	200243	609,543	642,276	666,309	654,451
Vision Insurance	200246	7	2,229	2,803	2,798
Health Insurance	200248	7,232,218	8,859,865	8,770,827	8,016,536
Long Term Disability Insurance	200251	126,979	138,906	153,770	174,475
Workers Compensation Insurance	200254	315,669	320,882	352,677	360,039
Emeritus (see 200218)	200290	724,231	0	0	0
TOTAL:		\$13,444,904	\$15,527,365	\$15,192,351	\$14,840,541

	<u>Object</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Unaudited</u>	<u>2024 Budget</u>
<u>CONTRACTED SERVICES</u>					
Contracted Services	200310	141,260	153,190	141,313	154,800
Professional Learning	200312	73,490	33,849	10,316	34,550
Outside Contracted Technology Repair/Maintenance	200321	630	0	509	300
Equipment Repair	200324	10,077	14,219	15,539	10,800
Student Transportation	200341	1,836,707	2,397,815	2,720,974	2,834,975
Employee Travel	200342	8,728	44,797	76,569	85,050
Vehicle Fuel	200348	0	77,050	77,813	77,560
Advertising	200351	0	0	243	350
Postage	200353	33	0	640	500
Printing & Binding	200354	14	0	0	500
Internet Access	200358	0	92	0	0
Software Services	200360	284,250	322,893	374,220	390,845
Educational Services - Non Governmental	200370	484	46,828	249,941	248,565
Instr Payment Private Vendor	200371	665,480	233,983	266,866	300,000
Instr Payment Private Schools	200373	135,344	77,494	307,863	300,000
Instr Non-Government	200379	119	1,918	3,654	10,000
Payments to Other WI Districts	200382	0	0	0	1,000
Payments to CESA	200386	88,755	166,980	376,879	157,000
TOTAL:		\$3,245,373	\$3,571,110	\$4,623,340	\$4,606,795
<u>NON-CAPITAL PURCHASES</u>					
General Supplies	200411	211,648	104,276	58,976	170,624
General Media	200430	64,815	27,818	39,332	13,224
Non-Capital Equipment	200440	96,512	84,728	79,603	98,500
Textbooks	200470	16,423	19,146	4,490	11,000
Workbooks	200472	0	0	2,416	19,221
Technology Related Supplies	200481	14,573	10,979	12,668	15,900
Non-Capital Technology Hardware	200482	34,976	13,945	26,684	28,800
Nonstudent Reference Materials	200490	5,790	3,743	2,807	7,800
TOTAL:		\$444,738	\$264,634	\$226,977	\$365,069
<u>CAPITAL PURCHASES</u>					
Equipment Addition	200553	36,217	0	0	0
Technology Related Hardware > \$5,000	200581	0	7,095	0	0
TOTAL:		\$36,217	\$7,095	\$0	\$0
<u>MISCELLANEOUS EXPENSES</u>					
Transit of Aid	200936	10,271	10,088	0	0
District Dues and Fees	200941	2,322	0	375	575
Employee Dues and Fees	200942	12,659	13,840	12,013	16,975
Student Dues and Fees	200943	0	48	147	500
Other Dues/Fees	200949	0	100	0	0
TOTAL:		\$25,252	\$24,076	\$12,535	\$18,050
TOTAL EXPENDITURES:		\$49,096,276	\$52,212,982	\$54,181,003	\$55,866,126



OTHER FUNDS

GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2023-24
SPECIAL REVENUE FUND 21

FUND 21 REVENUES

The Special Revenue Fund revenue is projected to be \$1,906,235. The monies received are gifts and donations from outside parties that are used for a specific purpose outside of the organization's normal or typical operations.

FUND 21 EXPENDITURES

The expenditures are projected to be \$1,906,235. Activity varies based on the above revenues and this budget is the best estimate at this time.

FUND BALANCE

The fund balance for this trust fund tends to vary depending on the timing of the gifts and donations as opposed to when expenditures are incurred. This is closely monitored and communicated to the departments responsible for these monies.

**GREEN BAY AREA PUBLIC SCHOOLS
FUND 21 - SPECIAL REVENUE TRUST**

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Unaudited</u>	<u>2024 Budget</u>
REVENUE	<u>Source</u>				
LOCAL REVENUE					
School Activity Income	270	0	14,281	0	0
Interest on Investments	280	124,953	89,274	36,811	0
Other Local	290	2,078,008	2,339,039	2,533,980	1,906,235
STATE REVENUE					
Special Projects Grants	630	980	0	0	0
OTHER ADJUSTMENT					
Transit of Aid	960	1,152,572	0	0	0
TOTAL REVENUE:		\$3,356,513	\$2,442,594	\$2,570,791	\$1,906,235

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Unaudited</u>	<u>2024 Budget</u>
EXPENDITURES	<u>Object</u>				
Salaries	100	124,472	152,657	172,049	5,408
Employee Benefits	200	15,808	20,010	21,737	827
Contracted Services	300	134,318	237,191	261,914	1,900,000
Non-Capital Purchases	400	831,508	1,451,576	1,811,151	0
Capital Purchases	500	12,650	54,916	6,030	0
District Insurance	700	0	1,051	804	0
Miscellaneous Expenses	900	6,858	253,052	103,557	0
TOTAL EXPENDITURES:		\$1,125,613	\$2,170,453	\$2,377,241	\$1,906,235

FUND BALANCE	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Beginning Fund Balance	1,919,063	4,149,963	4,422,104	4,673,970
Revenues	3,356,513	2,442,594	2,629,108	1,906,235
Expenditures	1,125,613	2,170,453	2,377,242	1,906,235
ENDING FUND BALANCE	\$4,149,963	\$4,422,104	\$4,673,970	\$4,673,970

GREEN BAY AREA PUBLIC SCHOOL DISTRICT

2023-24

INDIAN EDUCATION FUND 22

FUND 22 REVENUE

The revenue amount for the Indian Education Program for 2023-24 is projected at \$297,310. The grant award is determined by the federal government by the US Department of Education. The amount of funding based is based on the student count as documented through collection of 506 forms.

FUND 22 EXPENDITURES

The projected expenditures equal the amount of revenue at \$297,310 as spending of these resources aligns with the award. The main objective of the grant is to increase academic achievement through culturally responsive professional development, academic enrichment, and parent engagement. Funds will be used for the staffing costs of Cultural Resource Specialists and supplies.

GREEN BAY AREA PUBLIC SCHOOLS FUND 22 - INDIAN EDUCATION

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Unaudited</u>	<u>2024 Budget</u>
REVENUE	<u>Source</u>				
	FEDERAL REVENUE				
	Other Federal Sources	790	369,649	315,744	297,293
	TOTAL REVENUE:	\$369,649	\$315,744	\$297,293	\$297,310
<hr style="border-top: 3px double #000;"/>					
		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Unaudited</u>	<u>2024 Budget</u>
EXPENDITURES	<u>Object</u>				
	Salaries	100	260,276	191,650	206,342
	Employee Benefits	200	92,199	64,158	70,646
	Contracted Services	300	6,025	12,378	888
	Non-Capital Purchases	400	11,149	47,558	11,298
	Operating Transfers	800	0	0	8,119
	TOTAL EXPENDITURES:	\$369,649	\$315,744	\$297,293	\$297,310

GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2023-24
HEAD START PROGRAM FUND 29

The Green Bay Area Public School District (GBAPSD) has been the grantee agency for the Head Start program since 1967. The federally funded Head Start program enrolls 336 three and four-year-old children at two sites in the district. 321 children are funded by the Office of Head Start and 15 children are funded by the Department of Public Instruction.

The purpose of the Head Start program is to provide comprehensive services to low income preschool aged children and their families living within the GBAPSD. In addition to a developmental classroom experience with an emphasis on preparing children for kindergarten and building social competence, services are provided in the areas of nutrition, health, mental health, disabilities, social services and parent involvement.

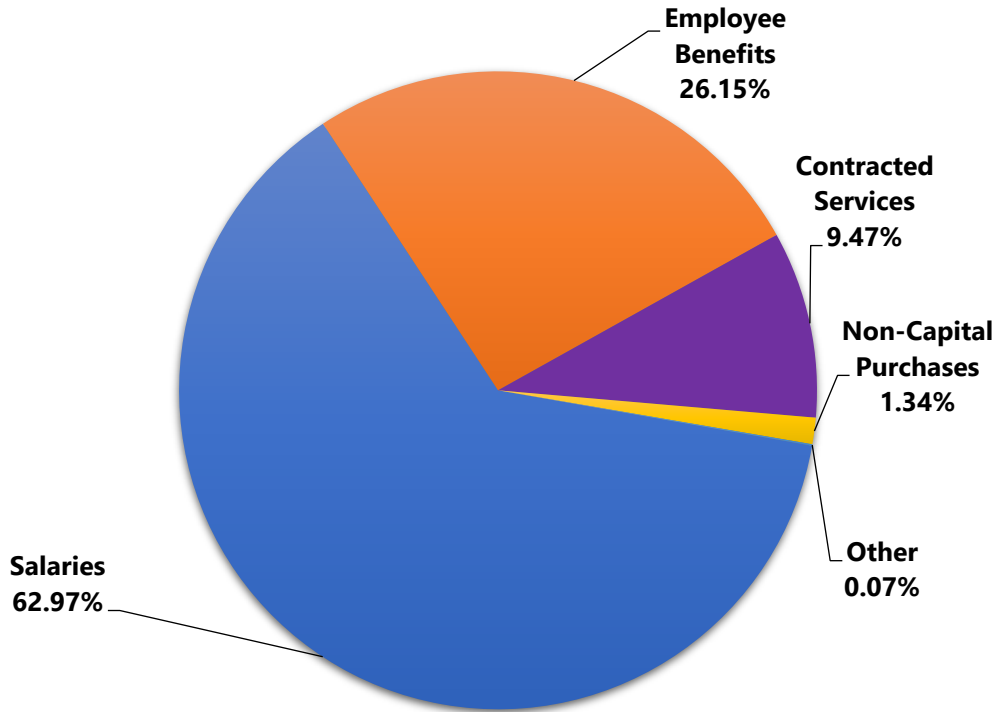
The Head Start Learning Center (HSLC), which is the largest site enrolling 188 children, is located at 1150 Bellevue Street. This site was purchased in May 2017 and renovated, paid with grant dollars, to expand the length of half-day or full day services for eligible children. In September 2017, full day services began for 68 of the enrolled children. In May 2019, the Head Start program received a second grant to expand the full day services for an additional 102 children while the remainder of the children attend half day or double sessions. In March of 2021, the Jefferson Head Start Learning Center located at 905 Harrison Street began serving children and currently there are 148 children enrolled at this site. The Head Start Parent Center has moved to Jefferson Head Start offering the same services for our families.

The Head Start program currently has 85 staff members including two Directors/Principals, one located at each site.

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

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

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Unaudited</u>	<u>2024 Budget</u>
REVENUE	Source				
	Other Federal Revenue	790	6,551,142	4,163,908	4,367,033
	TOTAL REVENUE:		\$6,551,142	\$4,163,907	\$4,367,033
		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Unaudited</u>	<u>2024 Budget</u>
EXPENDITURES	Object				
	Salaries	100	2,533,609	2,470,443	2,655,301
	Employee Benefits	200	1,076,617	1,154,894	1,128,353
	Contracted Services	300	2,319,866	411,559	402,260
	Non-Capital Purchases	400	349,413	103,644	173,456
	Capital Purchases	500	152,013	18,806	0
	Operating Transfers	800	116,527	0	0
	Miscellaneous Expenses	900	3,097	4,561	7,664
	TOTAL EXPENDITURES:		\$6,551,142	\$4,163,907	\$4,563,593



GREEN BAY AREA PUBLIC SCHOOL DISTRICT

2023-24

DEBT SERVICE FUND 30

FUND 30

In November of 2022, the voters approved a \$92.6 million referendum. Monies budgeted in this fund are used to pay the semi-annual debt payments on the referendum debt.

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Unaudited</u>	<u>2024 Budget</u>	
REVENUE	Source					
	Local Property Taxes	211	20,700,000	29,495,000	42,000,000	37,783,772
	Interest on Investments	280	0	132,061	0	0
	Prem/Acc Int On Debt Proceeds	968	0	0	1,994,629	0
TOTAL REVENUE:			\$20,700,000	\$29,627,061	\$43,994,628	\$37,783,772

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Unaudited</u>	<u>2024 Budget</u>	
EXPENDITURES	Object					
	<u>Debt Retirement</u>					
	Principal On Longterm Note	673	1,020,000	1,700,000	0	0
	Principal On Longterm Bond	675	20,915,000	28,290,000	40,845,000	40,420,000
	Interest On Longterm Note	683	81,600	51,000	0	0
	Interest On Longterm Bond	685	1,575,678	798,300	1,441,785	2,588,000
	Other Debt Retirement	690	17,650	33,601	643,763	0
TOTAL EXPENDITURES:			\$23,609,928	\$30,872,901	\$42,930,547	\$43,008,000

FUND BALANCE	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Unaudited</u>	<u>2024 Budget</u>
Beginning Fund Balance	8,599,415	5,689,487	4,443,647	5,507,728
Revenues	20,700,000	29,627,061	43,550,755	37,783,772
Expenditures	23,609,928	30,872,901	42,486,674	43,008,000
ENDING FUND BALANCE	\$5,689,487	\$4,443,647	\$5,507,728	\$283,500

GREEN BAY AREA PUBLIC SCHOOL DISTRICT

2023-24

FOOD SERVICE FUND 50

Fund 50 Overview

The Green Bay Area Public Schools participates in the National School Breakfast, Severe Need Breakfast, Lunch Program, Summer Food Service Program, and Child and Adult Care Food Program (after-school meal program). The Food Service Department is an operation that feeds the students of Green Bay Area Public Schools year-round and employs on average 5 part-time and 127 full time employees.

Families from all schools are encouraged to apply for the Free & Reduced-Price Meal Benefits program. The free or reduced-price meal eligibility status applies at the non-CEP schools for the meal price charge. The eligibility also establishes other benefits such as school fee waivers, funding for classrooms, and community programs. The eligibility status is required in State and Federal reporting.

The Green Bay Area Public School District participates in the Community Eligibility Provision (CEP) program that provides breakfast and lunch at no cost to all students attending the following schools: Baird, Beaumont, Chappell, Danz, Doty, Eisenhower, Elmore, Fort Howard, Head Start Learning Center (Bellevue and Jefferson sites), Howe, Jackson, John Dewey Academy of Learning, Keller, Kennedy, King, Lincoln, MacArthur, Northeast Wisconsin School of Innovation, Nicolet, Sullivan, Tank, Franklin, Washington, Dr. Rosa Minoka-Hill, and West High. Each meal is reimbursed with Federal dollars. Approximately 64% of the District's enrolled students qualify for free or reduced-priced meals, and the District currently has 26 schools that are CEP certified.

2023-2024 Meal Prices: Breakfast: PreK-12 \$2.10, Lunch: PreK-5 \$3.10, 6-12 \$3.40, Milk a la carte \$0.50

GREEN BAY AREA PUBLIC SCHOOLS

FUND 50 - Food Service

REVENUE	Source	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
<u>OPERATING TRANSFERS</u>					
Transfer from General Fund	110	161,881	0	95,681	0
TOTAL:		\$161,881	\$0	\$95,681	\$0
<u>LOCAL REVENUE</u>					
Student Meals	251	3,566	241,636	1,391,364	959,264
Adult Meals	252	6,098	36,819	39,596	15,000
Special Sales Food Service	255	3,030	6,884	3,242	3,400
Other Food Service Sales	259	50	0	18,199	4,300
Non-Capital Sales	264	0	1,483	880	0
Non-Capital Sales	269	2,422	0	0	0
Interest on Investments	280	1,525	5,345	176,472	0
Gifts	290	103,300	0	0	0
3rd Party Bill to Account	291	0	0	10,500	0
TOTAL:		\$119,990	\$292,167	\$1,640,255	\$981,964
<u>STATE REVENUE</u>					
State Food Service Aid	617	163,888	0	144,641	161,000
TOTAL:		\$163,888	\$0	\$144,641	\$161,000
<u>FEDERAL REVENUE</u>					
Federal Donated Commodities	714	698,032	1,068,391	1,079,325	835,062
Federal Food Service Aid	717	8,978,224	12,799,202	10,193,491	9,564,152
Special Project Grants	730	18,583	0	0	0
TOTAL:		\$9,694,839	\$13,867,594	\$11,272,816	\$10,399,214
<u>OTHER FINANCING REVENUE</u>					
Sale of Capital Assets	860	967	0	0	0
TOTAL:		\$967	\$0	\$0	\$0
<u>OTHER REVENUE</u>					
Miscellaneous Revenue	990	301	2,521	369	0
TOTAL:		\$301	\$2,521	\$369	\$0
TOTAL REVENUES:		\$10,141,866	\$14,162,280	\$13,153,762	\$11,542,178
		2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
EXPENDITURES					
	Object				
Salaries	100	3,276,617	3,471,434	3,570,217	3,768,962
Employee Benefits	200	1,521,455	1,772,514	1,812,865	1,808,665
Contracted Services	300	826,903	795,039	928,036	1,181,677
Non-Capital Purchases	400	3,407,356	5,837,516	5,645,537	4,736,188
Capital Purchases	500	252,020	323,967	338,328	215,000
Miscellaneous Expenses	900	162,789	4,576	144,643	0
TOTAL EXPENDITURES:		\$9,447,140	\$12,205,044	\$12,439,626	\$11,710,492
FUND BALANCE					
		2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Beginning Fund Balance		3,407,066	4,101,792	6,059,028	6,773,164
Revenues		10,141,866	14,162,280	13,153,762	11,542,178
Expenditures		9,447,140	12,205,044	12,439,626	11,710,492
ENDING FUND BALANCE		\$4,101,792	\$6,059,028	\$6,773,164	\$6,604,850

GREEN BAY AREA PUBLIC SCHOOL DISTRICT

2023-24

PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUND 73

FUND 73 REVENUES

The Pension and Other Employee Benefits Trust Fund 73 revenue is projected to be \$15,295,505. The monies received are used to pay for the Emeritus employee benefit from expenditures in Fund 10 and Fund 27.

FUND 73 EXPENDITURES

The expenditures are projected to be \$3,063,505. This reflects the projected cost of paying Emeritus to current retirees.

FUND BALANCE

The fund balance includes additional contributions the that District has made to offset the future liability of the Emeritus program.

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Unaudited</u>	<u>2024 Budget</u>
REVENUE	<u>Source</u>				
Interest on Investments	280	0	0	83,497	232,000
District Contribution - Supplemental Pension	951	0	5,815,500	8,143,691	15,063,505
TOTAL REVENUE:		\$0	\$5,815,500	\$8,227,188	\$15,295,505
		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Unaudited</u>	<u>2024 Budget</u>
EXPENDITURES	<u>Object</u>				
Insurance Adjustment	964	0	0	96	0
Trust Fund Expenditures	991	0	2,913,769	2,904,856	3,063,505
Unrealized Losses on Investment	998	0	0	18,496	0
TOTAL EXPENDITURES:		\$0	\$2,913,768	\$2,923,448	\$3,063,505
		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Unaudited</u>	<u>2024 Budget</u>
FUND BALANCE					
Beginning Fund Balance		0	0	2,901,731	8,205,471
Revenues		0	5,815,500	8,227,188	15,063,505
Expenditures		0	2,913,769	2,923,448	3,063,505
Ending Fund Balance		\$0	\$2,901,731	\$8,205,471	\$20,205,471

GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2023-24
Community Service Fund 80

Community Service Funds are used to support community education which includes community learning centers, community schools, community enrichment and adult education. The District, in collaboration with community partners, currently operates 12 community learning centers that are supported financially through 21CCLC Federal Grants and Fund 80. Community enrichment takes the form of afternoon and evening classes in our schools and offered to community members. Howe Community School employs one Community Schools Resource Coordinator position funded through Fund 80. GBAPS employs one Volunteer and Community Partners Coordinator position which is also paid for by Fund 80. Adult education is offered which includes English language classes, GED classes and workforce training classes. Community Service Funds are used to support the athletic programs at our Middle Schools. These programs include basketball, cross country, football, soccer, softball, track, volleyball, and wrestling. Fund 80 also pays for 11 School Resource Officers.

FUND 80 REVENUES

The Community Service Fund levy remained flat for 2023-24 at \$2,764,368.

FUND 80 EXPENDITURES

At \$3,044,183, Community Service Fund expenditures will exceed revenues.

FUND BALANCE

The fund balance for the Community Service Fund is projected to decrease by \$279,815 for programmatic offerings to the community.

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

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Unaudited</u>	<u>2024 Budget</u>
REVENUE	Source				
	Local Property Taxes	211	2,764,368	2,764,368	2,764,368
	Special Project Grants	730	392,044	0	0
TOTAL REVENUE:		\$3,156,411	\$2,764,368	\$2,764,368	\$2,764,368

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Unaudited</u>	<u>2024 Budget</u>
EXPENDITURES	Object				
	Salaries	100	422,722	490,485	544,729
	Employee Benefits	200	75,481	92,608	113,834
	Contracted Services	300	2,028,510	2,184,359	2,267,991
	Non-Capital Purchases	400	157,344	49,851	147,374
	Capital Purchases	500	5,200	4,000	16,508
	Miscellaneous Expenses	900	0	890	1,425
TOTAL EXPENDITURES:		\$2,689,257	\$2,822,192	\$3,016,239	\$3,044,183

FUND BALANCE	2021 Actual	2022 Actual	2023 Unaudited	2024 Budget
Beginning Fund Balance	2,164,204	2,631,358	2,573,535	2,321,663
Revenues	3,156,412	2,764,369	2,764,368	2,764,368
Expenditures	2,689,258	2,822,192	3,016,240	3,044,183
ENDING FUND BALANCE	\$2,631,358	\$2,573,535	\$2,321,663	\$2,041,848

